

SB1266

Measure Title: RELATING TO PUBLIC ACCOUNTANCY MOBILITY.

Report Title: Public Accountancy; Mobility

Description: Authorizes out-of-state certified public accountants to practice in the State under certain conditions. Establishes criminal penalties for noncompliance.

Companion:

Package: None

Current Referral: CPN, JDL

Introducer(s): BAKER

<u>Sort by Date</u>		Status Text
1/29/2015	S	Introduced.
1/29/2015	S	Passed First Reading.
1/29/2015	S	Referred to CPN, JDL.
1/30/2015	S	The committee(s) on CPN has scheduled a public hearing on 02-04-15 9:00AM in conference room 229.



DAVID Y. IGE
GOVERNOR
SHAN S. TSUTSUI
LT. GOVERNOR

STATE OF HAWAII
OFFICE OF THE DIRECTOR
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
335 MERCHANT STREET, ROOM 310
P.O. Box 541
HONOLULU, HAWAII 96809
Phone Number: 586-2850
Fax Number: 586-2856
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CATHERINE P. AWAKUNI COLÓN
DIRECTOR
JO ANN M. UCHIDA TAKEUCHI
DEPUTY DIRECTOR

**PRESENTATION OF
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
REGULATED INDUSTRIES COMPLAINTS OFFICE**

**TO THE SENATE COMMITTEE ON
COMMERCE AND CONSUMER PROTECTION**

**TWENTY-EIGHTH STATE LEGISLATURE
REGULAR SESSION, 2015**

**WEDNESDAY, FEBRUARY 4, 2015
9:00 A.M.**

**TESTIMONY ON SENATE BILL NO. 1266
RELATING TO PUBLIC ACCOUNTANCY MOBILITY**

**TO THE HONORABLE ROSALYN H. BAKER, CHAIR,
AND TO THE HONORABLE BRIAN T. TANIGUCHI, VICE CHAIR,
AND MEMBERS OF THE COMMITTEE:**

The Department of Commerce and Consumer Affairs ("Department") appreciates the opportunity to testify on Senate Bill No.1266, Relating to Public Accountancy Mobility. My name is Daria Loy-Goto, Complaints and Enforcement Officer for the Department's Regulated Industries Complaints Office ("RICO"). RICO offers the following comments on the bill.

Senate Bill No. 1266 allows out-of-state certified public accountants ("CPAs") to practice accountancy in this State under specific conditions for a

period not to exceed thirty days annually. The out-of-state CPA is required to withhold general excise tax, maintain professional liability insurance, and provide business and tax information to the Board of Public Accountancy ("Board"). The bill also creates a criminal penalty for violations, submits the out-of-state CPA to the jurisdiction of the Board, and seeks to incentivize reporting of violations to the Board.

RICO understands that the Board agrees in principal with efforts to promote mobility in this area and offers the following comments on the bill:

1. In addition to its enforcement function, RICO provides information to consumers about individuals who are licensed to practice in Hawaii. The bill as drafted allows qualifying CPAs who are not otherwise licensed in Hawaii to perform certain services. It is unclear what information, if any, a consumer may rely on to determine if an out-of-state individual is qualified to work in this State. Therefore, some pre-notification of intent to practice in Hawaii may be warranted. As part of the pre-notification process, the Board could require applicants to report certain disqualifying criteria, such as disciplinary actions by other states and criminal convictions.

2. As the agency charged with enforcing conduct against qualifying out-of-state CPAs, RICO is concerned about the ability to prosecute these cases.

Requirements that the qualifying CPA must respond to any inquiry or request for information from either the Board or RICO within a certain time period would assist enforcement and oversight efforts. In conjunction, the ability of the Board to administratively suspend the right to practice under a practice

privilege should a CPA fail to timely respond to a request for information would provide additional protection for consumers.

3. RICO seeks clarification regarding whether or to what extent the administrative fine in the amount of not less than \$10,000 in the bill is intended to replace or be applied concurrently with existing language as to fines in §466-9, HRS. Moreover, it is unclear how the payment of costs and a percentage of fines, penalties, and fees would be assigned if more than one person reports a violation of subsection (d) to the Board.

Thank you for the opportunity to testify on Senate Bill No. 1266. I will be happy to answer any questions that the Committee may have.

**PRESENTATION OF THE
BOARD OF PUBLIC ACCOUNTANCY**

TO THE SENATE COMMITTEE ON
COMMERCE AND CONSUMER PROTECTION

TWENTY-EIGHTH LEGISLATURE
REGULAR SESSION OF 2015

Wednesday, February 4, 2015
9:00 a.m.

**TESTIMONY ON SENATE BILL NO. 1266, RELATING TO PUBLIC ACCOUNTANCY
MOBILITY.**

TO THE HONORABLE ROSALYN H. BAKER, CHAIR,
AND MEMBERS OF THE COMMITTEE:

My name is Nelson Lau, and I am the Chairperson of the Board of Public
Accountancy ("Board"). Thank you for the opportunity to testify on behalf of the Board
on Senate Bill No. 1266, Relating to Public Accountancy Mobility.

The Board regrets that it has not had the opportunity to review this bill.

The next meeting of the Board is scheduled for this Friday, February 6, 2015,
when the Board will be reviewing and discussing this Senate bill. The Board expects to
formulate its position on this bill at that meeting.

Thank you for the opportunity to testify on Senate Bill No. 1266. I will be
available to answer any questions you may have.



Hawaii Association of Public Accountants

P.O. Box 61043
Honolulu, HI 96839

Testimony of Marilyn M. Niwao, J.D., CPA, ATA, CGMA

Before the Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015 at 9:00 a.m.
Conference Room 229

Re: Comments to SB 1266 Relating to Public Accountancy Mobility

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and an attorney, and a principal of Niwao & Roberts, CPAs, a P.C. on Maui. I have practiced as a CPA in Hawaii for approximately 35 years. I am also the President of the National Society of Accountants, Vice Chair of the Hawaii Council on Revenues, a past Commissioner of the Hawaii Tax Review Commission, and past State President and current State Director and Legislative Committee Co-chairperson of the Hawaii Association of Public Accountants (HAPA). Today, however, I am testifying in my capacity as Legislative Committee Co-chairperson of HAPA.

The Hawaii Association of Public Accountants (HAPA) **OFFERS ITS COMMENTS REGARDING SB 1266.** HAPA is a statewide organization consisting primarily of small to mid-sized Hawaii CPA firm owners and managers located throughout Hawaii.

After reviewing Hawaii's unique operating and tax environment, HAPA has concluded that no notice, no fees+out-of-state CPA mobility that was passed in other states is inappropriate in Hawaii because it will result in 1) outsourcing and a loss of Hawaii jobs, 2) discriminatory treatment against local Hawaii CPA practitioners, 3) a lack of protection for Hawaii consumers against out-of-state CPA practitioners unfamiliar with Hawaii's tax and business laws, 4) a lack of enforcement against out-of-state CPA practitioners who violate Hawaii's CPA laws and rules, including its licensing laws, and 5) loss of CPA licensing fee revenue that is used to administer CPA licensing and enforcement.

This bill attempts to institute no notice, no fees+CPA mobility so Hawaii can check the box+by offering a narrowly defined third option of Hawaii no notice, no fees+individual CPA mobility, with disciplinary options that will include felony criminal sanctions against out-of-state CPAs who harm Hawaii consumers or fail to comply with Hawaii laws. Enhanced fines and sanctions, including criminal sanctions, are imposed for the privilege of

practicing public accountancy in Hawaii on an emergency basis since it has become evident that no action has been taken by the Board of Public Accountancy against out-of-state CPAs either due to lack of will or lack of resources to enforce, and that such practice could cause substantial harm to Hawaii's consumers of public accounting services.

Thus, this bill adds a third alternative option in which out-of-state practitioners can practice public accounting in Hawaii. Adding this option would mean that out-of-state CPAs will have three choices in which to practice in Hawaii. Those options would include:

- 1) Temporary permit provisions for out-of-state CPAs,
- 2) Obtaining a Hawaii CPA license (currently the route taken by over 600 out-of-state CPAs, or approximately 22% of the total 2,750 Hawaii-licensed CPAs), or
- 3) No notice, no fees+temporary CPA mobility to provide for limited temporary practice in Hawaii with some controls to insure compliance with Hawaii laws.

Is this third “no notice, no fees” option a good option for Hawaii? NO. Due to Hawaii’s unique operating environment and unique tax laws, HAPA believes that “NOTICE” is critical to protecting Hawaii’s consumers, and believes this bill falls short by allowing “no notice” to the State of Hawaii and Hawaii’s consumers. No Notice and No Fees+is required under the national CPA mobility framework even though Hawaii already allows practice by out-of-state CPAs in Hawaii.

HAPA believes that the desire to have a national-type CPA license controlled by state laws that are far from being uniform nationwide is a recipe for potentially great harm to Hawaii consumers. There is the lack of funding by many states to pursue enforcement action against out-of-state CPAs, and there will be difficulty and costs to pursue enforcement action against US-licensed CPAs residing in a foreign country since the UAA framework is meant to address international mobility, not only interstate mobility. Hawaii consumers will also find that remedies against out-of-state and foreign CPA practitioners may be too cost-prohibitive, and there is no comprehensive database of CPAs nationwide to provide information on out-of-state and foreign CPAs.

Certain other states now allow foreigners without U.S. work permits to obtain U.S. CPA licenses (i.e., Delaware, California, among others), and these foreigners can now practice in the various other states using CPA no notice, no fees+mobility provisions (where previously they could not practice in certain states because of state laws restricting licensed practice by foreigners).

SB1266 addresses some of HAPA's concerns regarding CPA mobility practice in Hawaii by out-of-state practitioners. Those provisions include:

- 1) Meeting Hawaii standards of licensure, not the lower licensing standards of the UAA,
- 2) Allowing out-of-state CPA practice rights in Hawaii only if the CPA's home state allows for reciprocal practice for Hawaii's CPAs,

- 3) Imposing stiffer penalties, including criminal sanctions, for violation of Hawaii laws,
- 4) Restricting practice in Hawaii to a 30-day per year period of practice,
- 5) Restricting holding-out as a Hawaii-licensed CPA.

If ~~no~~ notice, no fees+ CPA mobility laws are deemed appropriate for Hawaii's consumers by Hawaii lawmakers, HAPA believes this bill is superior to SB543, but requests that the following additions and corrections be made to the bill:

1. The bill should be explicit and specify that all out-of-state individual CPAs must practice through a CPA firm with a Hawaii permit to practice. In other words, all CPAs practicing in Hawaii must obtain a CPA firm permit.
2. Firm permit provisions should be strengthened like other states since Hawaii will no longer be able to rely upon the individual CPA provisions to protect Hawaii consumers.
3. By having ~~no~~ notice and not requiring a license to practice in Hawaii, ~~no~~ notice+ for out-of-state CPAs appears to circumvent, among other requirements, Hawaii licensing laws restricting issuance of a license to only a United States citizen, a United States national, or an alien authorized to work in the United States without conditions or encumbrances. See provisions of Section H.R.S. Section 436B-10. The bill should specify that individual CPAs practicing in Hawaii with ~~no~~ notice+ must be a United States citizen, a United States national, or an alien authorized to work in the United States without conditions or encumbrances.
4. The bill should specify that if the individual CPA permit is no longer valid in the state of licensure, that the individual CPA cannot practice in Hawaii.
5. The bill should provide notification requirements for the out-of-state CPA practicing in Hawaii without a Hawaii CPA license in the event the CPA has been subject to disciplinary action in respect to the CPA's license in any state or country or has been convicted of a crime in any state or country.
6. The bill should specify that both the individual and CPA firm should jointly be liable for costs, fines, and penalties.
7. The bill should clarify that the individual's CPA firm should have necessary GET tax withheld, insurance coverage, etc.

Thank you for this opportunity to testify.

Respectfully submitted,

Marilyn M. Niwao, J.D, CPA, ATA, CGMA

HAPA Legislative Committee Co-Chairperson

SB1266

Submitted on: 2/2/2015

Testimony for CPN on Feb 4, 2015 09:00AM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
John W. Roberts	Niwao & Roberts, CPAs, a P. C.	Comments Only	Yes

Comments: In 2012, the Hawaii stakeholders of CPA Mobility attempted to develop mutually acceptable draft CPA Mobility legislation with the help of State Representative Isaac W. Choy. That mediation process initially yielded a compromise requiring: 1) all CPA firms working in Hawaii continue to obtain Hawaii permits to practice; and 2) CPA firms that temporarily import out-of-state CPAs through mobility provisions must notify the DCCA after the fact of the identities and contact information of those out-of-state CPAs they brought in during the last two years. This notification would be done concurrently every two years when CPA firms renew their Hawaii permits to practice. Regrettably, the Coalition of Accountants (international accounting firms) withdrew their support for this compromise legislation in December 2012, advising that this after-the-fact notice would be too onerous a requirement for them. The Hawaii Association of Public Accountants (HAPA) is currently completing a second study of temporary individual CPA permits to practice issued, this time for the period January 1, 2011 to November 30, 2014. Preliminary results of this second study show that only 23 temporary permits to practice were issued during this 47 month period. In light of the above, I urge this Senate Committee to charge the Hawaii stakeholders of individual CPA mobility in Hawaii to return to the negotiating table and reach a compromise that protects the interests of Hawaii's consumers and the State of Hawaii, while maintaining a level playing field for Hawaii-based and out-of-state CPAs competing in the Hawaii marketplace. Thank you for your consideration.

SB1266

Submitted on: 1/30/2015

Testimony for CPN on Feb 4, 2015 09:00AM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Darryl Nitta	C&Y CPAs LLC	Oppose	No

Comments: This bill intends to isolate Hawaii from the rest of the US from a CPA standpoint. It is also outright ridiculous (possibly unconstitutional) to have Class B felony for non-Hawaii CPA violators. And why will anyone using an outside CPA need \$2 million of malpractice insurance? No other profession has barriers like this meaning the people of Hawaii will lose in the end from a consumer standpoint.

Ronald I. Heller
700 Bishop Street, Suite 1500
Honolulu, Hawaii 96813

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

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In Opposition to Senate Bill 1266 (Relating to Certified Public Accountants)

Chair Baker, Vice-Chair Taniguchi, and Members of the Committee:

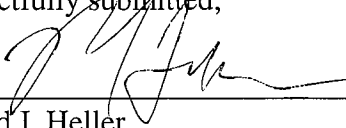
I oppose Senate Bill 1266. I support the concept of interstate mobility for CPAs, but Senate Bill 543 is the right way to do it.

Senate Bill 1266 says that any person practicing public accountancy in this State under an interstate practice privilege who violates any provision under title 14, except for the provisions that are related to licensing, shall be guilty of a class B felony. That is clearly unconstitutional, because it would apply greater penalties to an out-of-state CPA than to a local CPA for the same offense. Moreover, it is unreasonable and excessive, because under existing law, tax crimes are generally class C felonies, not class B. Finally, if actually read literally, SB 1266 would make it a Class B felony offense to violate any Hawaii tax law, even if the violation is an innocent mistake and not a willful act.

I agree that any out-of-state CPA who violates Hawaii law should be held responsible. However, a CPA from another state is entitled to equal treatment under the law – he or she should be subject to the same laws and rules a Hawaii CPA. That is exactly what SB 543 would do.

I urge you to reject SB 1266 and pass SB 543 instead.

Respectfully submitted,



Ronald I. Heller

Donny C. Shimamoto, CPA.CITP, CGMA
178 Walker Avenue
Wahiawa, Hawaii 96786

RE: SB1226 RELATING TO PUBLIC ACCOUNTABILITY MOBILITY

To Whom It May Concern:

I am writing to **OPPOSE** SB 1226 which would impose unequal mobility requirements and make the violation of any tax, accounting, or securities laws/rulings a Class B felony.

This bill creates unreasonable burdens for those CPAs who are reasonably qualified to perform services in our state and does not qualify for reciprocity under the other states because of this higher burden. This in turn makes it more difficult for those like myself who practice in other states and could leverage reciprocity agreements from those states.

The making of a violation of tax, accounting, or securities laws/rulings a Class B felony regardless of intent or degree of impact, is simply ludicrous. A CPA could inadvertently violate a tax law that has a few hundred dollar tax impact and be put in the same class of criminal as pedophiles, rapists (2nd degree), and DUIs. Those are simply not equivalent crimes.

I implore you to reject this bill.

Sincerely,

A handwritten signature in cursive script that reads "Donny C. Shimamoto". The signature is written in black ink and is positioned above the typed name.

Donny C. Shimamoto, CPA.CITP, CGMA

ROBIN FREITAS
1324 Heulu Street #11
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Robin Freitas, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink, appearing to read "Robin Freitas". The signature is written in a cursive, flowing style.

Robin Freitas
House District 24
Senate District 11

JAMES NAKAYAMA
98-1240 Kulawai Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

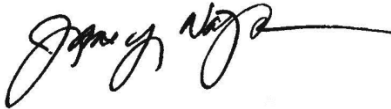
Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is James Nakayama, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'James Nakayama', with a long horizontal flourish extending to the right.

James Nakayama
House District 33
Senate District 16

JILL MIURA
520 Lunalilo Home Road #245
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Jill Miura, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Jill Miura
House District 17
Senate District 25

KRISTI IGE
98-1426C Koahehe Street
Pearl City, HI 96782

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Kristi Ige, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink that reads "Kristi Ige". The signature is written in a cursive, flowing style.

Kristi Ige
House District 34
Senate District 16

SARA FIEMAN
3665 Diamond Head Circle
Honolulu, HI 96815

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Sara Fieman, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

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

Sara Fieman
House District 19
Senate District 9

SEAN MEGURO
1296 Kapiolani Boulevard #3808
Honolulu, HI 96814

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

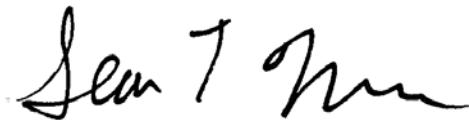
Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Sean Meguro, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink that reads "Sean Meguro". The signature is written in a cursive, flowing style.

Sean Meguro
House District 26
Senate District 12

KRYSTAL CHING
936 Waiholo Street
Honolulu, HI 96821

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Krystal Ching, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Krystal Ching
House District 19
Senate District 9

KIMBERLY TERUYA
1717 Mott Smith Drive Apt. 2007
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

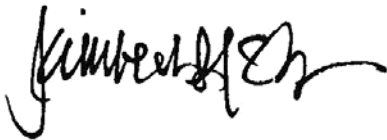
Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Kimberly Teruya, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kimberly Teruya', with a stylized flourish at the end.

Kimberly Teruya
House District 24
Senate District 11

ANGELA WELDON
1240 Ala Kapuna Street Apt 511
Honolulu, HI 96819

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

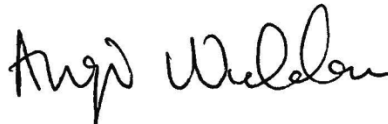
Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Angela Weldon, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink that reads "Angela Weldon". The signature is written in a cursive, flowing style.

Angela Weldon
House District 31
Senate District 14

MILLY CHANG
1520A Emerson Street
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Milly Chang, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink that reads "milly chang". The signature is written in a cursive, lowercase style.

Milly Chang
House District 25
Senate District 11

ANNE URUU
95-1016 Kowa Street
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Anne Uruu, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,



Anne Uruu
House District 36
Senate District 22

DALLAS G. WEYAND II
1088 Bishop Street Apt 1113
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Dallas Weyand, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink that reads "Dallas G. Weyand II". The signature is written in a cursive style with a small flourish at the end.

Dallas G. Weyand II
House District 26
Senate District 13

ZHEN NING LUO
1326 Keeaumoku Street Apt 207
Honolulu, HI 96814

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Zhen Ning Luo, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Zhen Ning Luo
House District 24
Senate District 11

TRACEY MA
99-613 Aliipoe Drive
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Tracey Ma, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink, appearing to read 'Tracey', followed by a horizontal line extending to the right.

Tracey Ma
House District 33
Senate District 14

JOY LEE
98-410 Koauka Loop #15F
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

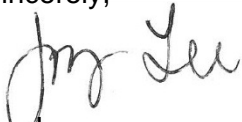
Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Joy Lee, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink that reads "Joy Lee". The signature is written in a cursive, flowing style.

Joy Lee
House District 31
Senate District 16

TYLER TOKUMOTO
95-665 Lauawa Street
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Tyler Tokumoto, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Tyler Tokumoto
House District 37
Senate District 18

ALAN MATSUI
979 Kaloaloe Street
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Alan Matsui, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Alan Matsui
House District 17
Senate District 9

KAREN ARAKAKI
99-533 Pohue Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Karen Arakaki, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,



Karen Arakaki
House District 33
Senate District 14

APRILE HIRATA
94-569 Piliuai Place
Waipahu, HI 96797

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Aprile Hirata, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Aprile Hirata
House District 38
Senate District 17

ALTON OHIRA
4636 Kolohala Street
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Alton Ohira, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,



Alton Ohira
House District 19
Senate District 9

BRYSON LUM
98-648 Kilinoe Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Bryson Lum, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,



Bryson Lum
House District 33
Senate District 36

CAITLIN KURODA
95-1055 Eulu Street
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Caitlin Kuroda, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Caitlin Kuroda
House District 36
Senate District 22

KARA SHIBATA
735 Kalanipuu Street
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Kara Shibata, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Kara Shibata
House District 17
Senate District 9

WILCOX CHOY
1003 Bishop Street Suite 2400
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

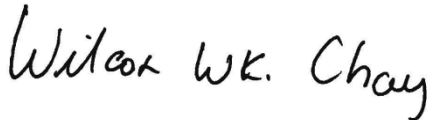
Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Wilcox Choy, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink that reads "Wilcox W.K. Choy". The signature is written in a cursive, slightly slanted style.

Wilcox Choy
House District 27
Senate District 13

ROSS R. MURAKAMI
1848 Saint Louis Drive
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Ross Murakami, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'R. R. Murakami', written in a cursive style.

Ross Murakami
House District 20
Senate District 10

AUDREY NAKAMURA
1003 Bishop Street
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Audrey Nakamura, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,



Audrey Nakamura
House District 1
Senate District 27

WINNIE LIU
1147 Luawai Street
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Winnie Liu, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink, appearing to read "Winnie Liu", with a stylized flourish at the end.

Winnie Liu
House District 19
Senate District 9

ASHBEA ROSE OYADOMARI
95-1078 Kelakela Street
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Barber, Vice Chair Taniguchi, and Committee Members:

My name is Ashbea Rose Oyadomari, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Ashbea Rose Oyadomari
House District 36
Senate District 22

KEVIN ENRIQUES
2010 Waiola Street Unit D
Honolulu, HI 96826

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

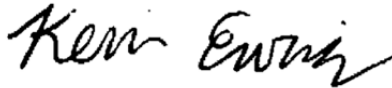
Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Kevin Enriques, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,

A handwritten signature in black ink that reads "Kevin Enriques". The signature is written in a cursive, flowing style.

Kevin Enriques
House District 21
Senate District 12

CARMEN ENGLISH
98-1714 Kaahumanu Street #12B
Pearl City, HI 96782

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Carmen English, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,



Carmen English
House District 34
Senate District 16

GARET SASAKI
1870 Lusitana Street
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Gareth Sasaki, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Garet Sasaki
House District 25
Senate District 13

DAYLE MURAKAMI
1848 Saint Louis Drive
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Dayle Murakami, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Dayle Murakami
House District 20
Senate District 10

CONNOR K. MURAKAMI
1848 Saint Louis Drive
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Connor Murakami, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Connor Murakami
House District 20
Senate District 10

CAMERYN MURAKAMI
1848 Saint Louis Drive
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

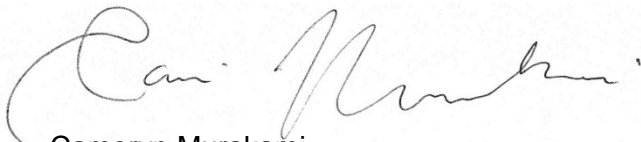
Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Cameryn Murkami, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "Cam. Murakami".

Cameryn Murakami
House District 20
Senate District 10

BRANDON YOSHIMURA
99-634 Kaulainahee Place
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

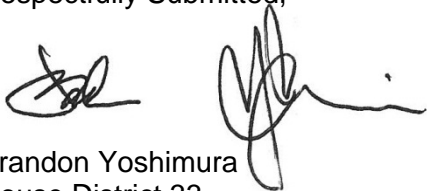
Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Brandon Yoshimura, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink, appearing to be 'Brandon Yoshimura', written over a horizontal line.

Brandon Yoshimura
House District 33
Senate District 16

ESPERANZA MILLER
95-270 Waikalani Dr. D103
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Esperanza Miller, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Esperanza Miller
House District 46
Senate District 22

PETER HANASHIRO
564 Ka Awakea Street
Kailua, HI 96734

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Peter Hanashiro, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Peter Hanashiro
House District 50
Senate District 25

ALLISON MOREY
5500 Bennion Drive
Honolulu, HI 96818

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266


Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Allison Morey, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Allison F. Morey". The signature is written in black ink and is positioned above the printed name and district information.

Allison Morey
House District 31
Senate District 15

DANIELLE YANAGIHARA
966 Apokula Place
Kailua, HI 96734

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Danielle Yanagihara, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Danielle Yanagihara
House District 51
Senate District 25

JEFFERSON OKADA
2236 Nuuanu Avenue
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

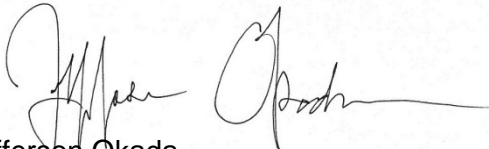
Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Jefferson Okada, and I OPPOSE SB 1266, relating to public accountancy mobility.

In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will not achieve either of these objectives. Mobility legislation that is substantially different from this legislation has already been passed in 49 U.S. states and Hawaii would be the **only** state without mobility legislation that is not substantially equivalent to the rest of the nation if this this legislation passes.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read 'Jefferson Okada', written over a light blue grid background.

Jefferson Okada
House District 27
Senate District 13

DARIC AONO
94-265 Awiwi Place
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Daric Aono, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink that reads "Daric Aono". The signature is written in a cursive style with a long horizontal stroke at the end.

Daric Aono
House District 45
Senate District 18

VALERIE LYN IKEMORI
3323 Ala Ilima Street
Honolulu, HI 96818

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

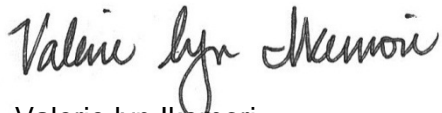
Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Valerie lyn Ikemori, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Valerie lyn Ikemori
House District 32
Senate District 15

REID IKEMORI
3323 Ala Ilima Street
Honolulu, HI 96818

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Reid Ikemori, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Reid Ikemori
House District 32
Senate District 15

GRACE BASILIO
98-921 Noelani Street #C
Pearl City, HI 96782

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Grace Basilio, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Grace Basilio
House District 34
Senate District 16

LANE SUZUKI
2101 Nuuanu Avenue
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Baer, Vice Chair Taniguchi, and Committee Members:

My name is Lane Suzuki, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Lane Suzuki
House District 27
Senate District 13

CINDY SALAZAR
315 Keaeloa Lane
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Cindy Salazar, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Cindy Salazar
House District 27
Senate District 13

NELSON CHEN
3515 Kanaina Avenue
Honolulu, HI 96815

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Nelson Chen, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Sincerely,



Nelson Chen
House District 19
Senate District 10

SARA YOSHINAGA
3494-A Manoa Road
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

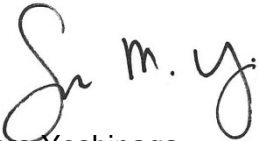
Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Sara Yoshinaga, and I OPPOSE SB 1266, relating to public accountancy mobility.

Adoption of this legislation may be unconstitutional and could result in all current Hawaii-licensed CPAs being subject to the penalty provisions in the proposed Chapter 466-A, subsection (d) relating to class B felony.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,

A handwritten signature in black ink that reads "S. M. Y." in a cursive style.

Sara Yoshinaga
House District 23
Senate District 11

CHARISE M. A. SHIGETA
7219 Kuahono Street
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 229

In OPPOSITION of SB 1266

Chair Ba er, Vice Chair Taniguchi, and Committee Members:

My name is Charise Shigeta, and I OPPOSE SB 1266, relating to public accountancy mobility.

Passage of this legislation will create an administrative and accounting burden on Hawaii taxpayers due to its imposition of a duty on the Hawaii taxpayer to withhold general excise tax from amounts paid to out of state CPAs, collection of business registration information, and the imposition of a minimum \$2 million liability insurance requirement. In addition, current tax regulations and forms promulgated by the Department of Taxation provide no administrative process to achieve the intent of this legislation.

I humbly ask for your OPPOSITION of SB 1266.

Respectfully Submitted,



Charise M.A. Shigeta
House District 17
Senate District 9

SB1266

Submitted on: 2/3/2015

Testimony for CPN on Feb 4, 2015 09:00AM in Conference Room 229

Submitted By	Organization	Testifier Position	Present at Hearing
Brent Noyama	Individual	Oppose	No

Comments:

Brian M. Iwata, CPA
101 Aupuni St., #139
Hilo, HI 96720

February 2, 2015

The Honorable Senator Rosalyn H. Baker, Chair
The Honorable Brian T. Taniguchi, Vice Chair
Committee on Commerce and Consumer Protection
Hawaii State Capitol Rm 229
415 South Beretania Street
Honolulu, HI 96813

Re: **IN SUPPORT OF SB1266**
Relating to Public Accountancy

Chair Baker, Vice-chair Taniguchi and committee members:

I am a CPA from Hilo, HI and have been in practice for over 40 years.

Currently we have a law in Hawaii that allows for out-of-state CPAs to enter Hawaii to practice accounting. This law has been in place for over 50 years and in my opinion has worked for all these years. It provides an equal playing field for all CPAs practicing in Hawaii.

The accountants in Hawaii have been coming to the legislature for over 12 years to ask you the legislature to decide for us on issues we do not agree on. This year we are here again, to have the legislature decide if mobility is the greatest thing since apple pie or otherwise by those opposing it.

As a ray of hope, in SB1266 I see some hope that individual mobility and not firm mobility is something that I would want to pursue further. In that light, I am supporting SB1266.

Thank you for this opportunity to testify.

Respectfully submitted,

Brian M. Iwata, CPA