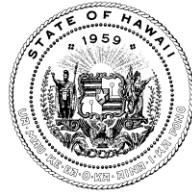


SB543

Measure Title: RELATING TO PUBLIC ACCOUNTANCY.
Report Title: Public Accountancy; Out-of-State; Reciprocity
Description: Authorizes out-of-state CPAs to practice in the State without a license under certain conditions.
Companion:
Package: None
Current Referral: CPN
Introducer(s): TOKUDA

<u>Sort by Date</u>		Status Text
1/23/2015	S	Introduced.
1/26/2015	S	Passed First Reading.
1/26/2015	S	Referred to CPN.
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
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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. 543
RELATING TO PUBLIC ACCOUNTANCY

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.543, Relating to Public Accountancy. My name is Daria Loy-Goto, Complaints and Enforcement Officer for the Department's Regulated Industries Complaints Office ("RICO"). RICO offers comments on the bill.

Senate Bill No. 543 creates a practice privilege for certain Certified Public Accountants ("CPAs") licensed in another state whose license in that state meets

certain requirements. The bill sets forth required qualifications for exemption and submits the out- of-state CPA to the jurisdiction of Board of Public Accountancy ("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 an 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. A requirement that a qualifying out-of-state CPA working in Hawaii under a practice privilege 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 to make clear that a qualifying out-of-state CPA not only consents to the Board's jurisdiction, but is also subject to discipline under the Board's laws and rules.
4. RICO is also unclear what oversight may be required by sponsoring firms and what responsibility a firm would bear for conduct by out-of-state CPAs working under a firm's registration.

Thank you for the opportunity to testify on Senate Bill No. 543. 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. 543, RELATING TO PUBLIC ACCOUNTANCY.

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. 543, Relating to Public Accountancy.

The Board is in support of the bill in concept, relating to individual and firm mobility.

The Board received information from the National Association of State Boards of Accountancy ("NASBA") to supplement its discussion on the bill. NASBA reported that 52 of 55 states and jurisdictions have adopted individual mobility and that 17 of those states and jurisdictions have adopted or already had provisions for firm mobility.

NASBA also stated that two states, Alabama and North Carolina, had adopted individual and firm mobility in the same legislation, as this bill proposes to do.

The Board continues to have a number of concerns and questions on the firm mobility piece of this bill that it intends to discuss in the very near future with NASBA, the proponents of the bill, and all other interested parties. One of these concerns is how the Board would be able to enforce the compliance of out-of-state CPA firms with

Hawaii's peer review law, as these out-of-state firms' peer reviews may not have included the required review of a Hawaii attest engagement. As this is a situation unique to Hawaii, NASBA acknowledges that it has no information from other state boards that is pertinent to this concern.

Another issue that the Board believes warrants further discussion is the difference between Hawaii firm ownership requirement and that of the vast majority of states as well as the Uniform Accountancy Act. The lack of provisions in the bill that address substantial equivalency at the firm level including firm ownership, presents another unique compliance challenge in Hawaii and other states that do not have a majority ownership law. Delaware and New York have firm ownership requirements similar to Hawaii's; however, it is not known how these states addressed this issue. The Board will need to revise its administrative rules to allow for majority rather than exclusive CPA ownership of a firm to correct this inequity.

The Board has clarified that the proposed bill is consistent with the Board's position that there would be no firm mobility for an out-of-state CPA firm engaged to audit an entity with a home office in Hawaii. In addition, should an out-of-state CPA firm with an office in the State perform attest services or perform non-attest work while using the title "CPA" or "CPA Firm", there would be no firm mobility and the firm would be required to hold a Hawaii firm permit to practice.

Thank you for the opportunity to testify on Senate Bill No. 543. As noted above, the Board is interested in working with the Committee and the bill's stakeholders to address issues of concern. I will be available to answer any questions you may have.



HOUSE OF REPRESENTATIVES

STATE OF HAWAII
STATE CAPITOL
HONOLULU, HAWAII 96813

Written Testimony of

Representative Isaac W. Choy

House of Representatives
The Twenty-Eighth Legislature
Regular Session Of 2015

SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION

SB 543 – Relating to Public Accountancy

Hearing: February 3, 2015

Dear Chair Baker, Vice-Chair Taniguchi and members of the Committee:

I respectfully testify in **OPPOSITION** to SB 543. This bill allows out-of-state CPAs and out-of-state CPA firms entry into our state without giving notice or paying any fees. I see no credible reason to give this preference to non-Hawaii residents.

This idea which started over fifteen years ago, contemplated the practice privileges for practitioners who lived on the mainland who provided services in contiguous states. Hawaii, which is located in the middle of the Pacific Ocean does not have this problem.

Throughout my political career, I have tried very hard to preserve local jobs, promote local industries, and support our local schools. This bill does just the opposite. This bill gives away our jobs under the guise that our local accountants are not qualified or astute enough to service our local businesses. This bill gives the advantage to large international firms to take our jobs, return to the mainland, sometimes not even paying our taxes. Why would you want to attend our local university to train in accounting if you must move to the mainland because accounting jobs would only be available in large regional firms? If we were to allow this type of legislation to pass, all of our jobs will be performed by out-of-state companies, our residents, our schools, our students will become irrelevant. If we do not protect our local jobs and local residents, who will?

History has shown that being the only state to not follow the trend, has worked in our favor. For example, we are the only state to have a general excise tax, we are the only state to have prepaid health, we are the only state with a single school district, and we are the only state with a palace or dances the hula. Being the only state is not a reason to pass bad policy. Being the only state means the rest of the world should look to us to lead.

As we chant the mantra, "*buy local, local jobs, sustainability, self-sufficiency, and leadership,*" this bill will define our sincerity.

Thank you for the opportunity to submit written testimony in **OPPOSITION TO SB 543**.



Hawaii Association of Public Accountants

P.O. Box 61043
Honolulu, HI 96839

Before the Senate Committee on Commerce and Consumer Protection

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

Re: Opposition to SB543 Relating to Public Accountancy

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a Hawaii CPA and State President of the Hawaii Association of Public Accountants (HAPA). HAPA is a statewide organization consisting primarily of small to mid-sized Hawaii CPA firm owners and managers located throughout the State of Hawaii.

HAPA strongly opposes SB543 which provides for “no notice, no fees” CPA mobility for out-of-state CPAs practicing in Hawaii. Passing this bill will result in:

- outsourcing and loss of Hawaii jobs,
- lack of consumer protection for Hawaii businesses and individuals by lowering CPA licensing standards for out-of-state CPAs practicing in Hawaii without a Hawaii license,
- reducing Board control of current Hawaii licensed out-of-state CPAs (presently over 600 CPAs or 22% of the total 2,750 Hawaii CPA licensees are from out-of-state), and,
- lowering tax collections from out-of-state CPAs who no longer will be required to provide Hawaii General Excise Tax (GET) numbers on firm permit applications and renewals. Before the requirement to provide GET numbers, over 70% of out-of-state CPA temporary permit holders worked for firms who failed to obtain Hawaii GET numbers which are required to pay Hawaii taxes

SB543 also discriminates against local Hawaii CPAs by failing to provide a “fair and level playing field” as compared to out-of-state CPAs. Some of those provisions include:

- 1) requiring lower UAA “substantially equivalent” licensing standards for out-of-state CPAs (which require only one year of “any kind” of experience) while Hawaii CPAs achieve higher licensing standards of two years of public accounting experience or its equivalent,
- 2) exempting the requirement of firm permits for certain out-of-state CPAs which is necessary to comply with Hawaii’s new peer review requirement (eff. January 1, 2015). SB543 appears to attempt to circumvent Hawaii peer review rules requiring peer review of Hawaii work that were enacted to assure higher standards of CPA practice in Hawaii,
- 3) allowing out-of-state CPA firms with only majority CPA ownership to practice in Hawaii even though Hawaii CPA firms must be 100% owned by Hawaii CPAs. Allowing out-of-state CPA firms to practice with only majority CPA firm ownership fails to protect Hawaii consumers, and
- 4) exempting out-of-state CPAs practicing in Hawaii under CPA mobility rules from having to pay higher licensing fees at a time when licensing fees for Hawaii CPAs are set to increase (possibly substantially) due to technology costs in upgrading the DCCA computer systems, and,
- 5) failing to provide authority to assess fees and stiffer fines against out-of-state CPAs to recover costs of investigation and any disciplinary action if a complaint is filed against them.

Please vote NO to SB543 for the above reasons. Thank you for this opportunity to testify.

Respectfully submitted,

Eric H. Matsuda, CPA, ATA, ABA

HAPA State President



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: Opposition to SB 543 Relating to Public Accountancy

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) **STRONGLY OPPOSES SB 543.** HAPA is a statewide organization consisting primarily of small to mid-sized Hawaii CPA firm owners and managers located throughout Hawaii.

HAPA opposes this extreme version of no notice, no fees+ CPA mobility legislation, and this bill enables not only individual CPA mobility, but also firm CPA mobility. Only 17 states have passed CPA firm mobility in one form or another.

Hawaii already has temporary CPA permits for out-of-state CPAs, but the Accountants Coalition (i.e., big international CPA firms) has been trying for years to pass no notice, no fees+ CPA mobility legislation in Hawaii to accommodate their business plans, which includes outsourcing U.S. accounting jobs overseas (such as to India), and insourcing labor when feasible. Nationwide efforts at changing and controlling CPA licensing legislation have been made by the Accountants Coalition, since cheap foreign labor results in potentially huge profits for these international CPA firms.

HAPA strongly opposes this extreme version of CPA mobility legislation for the following reasons:

1. Outsourcing and Loss of Hawaii jobs.

Over the years, there has been a huge loss of accounting jobs to non-residents. The huge international CPA firms (one of the Big Four has left Hawaii) now all have out-of-state regional offices, where U.S. accounting and tax work is being sent. To facilitate easy personnel movement into Hawaii from their large regional offices and overseas, these huge international CPA firms want no notice, no fees+CPA mobility.

2. Loss of Hawaii Tax Revenue and Fees and less Board of Public Accountancy (BOPA) control.

HAPA conducted a two-year study of temporary CPA permit holders in Hawaii in 2007 and 2008 and found out that **over 70% of temporary CPA permit holders from out-of-state were from CPA firms which had not obtained Hawaii General Excise Tax (GET) license numbers and had not filed the required Hawaii Business Registration forms.** Without Hawaii GET numbers, these firms would not have paid their Hawaii GET and income taxes on Hawaii service income. These out-of-state CPAs were either 1) not knowledgeable of Hawaii laws or 2) chose to ignore Hawaii tax and business laws (which raises questions concerning their competency and professional ethics).

- a. **This bill eliminates CPA firm permits and the reporting of GET numbers for most out-of-state CPA firms.** Current BOPA rules now require all CPA firms who do business in Hawaii to provide Hawaii General Excise tax (GET) numbers when CPA firms obtain their Hawaii firm permits to practice, which helps with tax compliance.
- b. **The Board will have less control and jurisdiction for over 600 CPAs from out-of-state who already have Hawaii CPA licenses, and Hawaii will lose roughly \$200,000 in fees every two years from current out-of-state Hawaii CPA license holders who no longer will need Hawaii licenses under these bills.** Currently 22% (605) of the total 2,750 Hawaii-licensed CPAs consist of CPAs with an out-of-state address. This percentage has been slowly growing over the years.

3. Lack of Consumer Protection and Lower CPA Licensing Standards for Hawaii Consumers.

- a. **Lower CPA licensing standards for out-of-state CPAs under this bill.** This bill provides that out-of-state CPAs who practice in this state must meet the AICPA/NASBA UAA Standards, which are **lower licensing standards than Hawaii CPA licensing standards.** Under the UAA, one year of any kind+ of experience is acceptable to be a substantially-equivalent CPA, whereas in Hawaii, two years of public accounting experience or its equivalent is required for Hawaii CPAs and for the protection of Hawaii consumers.
- b. **The bill eliminates the requirement that all CPA firms must obtain a firm permit to practice and report their Hawaii GET number to insure all taxes are paid.** By reporting the Hawaii GET numbers, out-of-state CPAs become informed of the Hawaii GET tax laws and are better able to serve their clients.
- c. **Whether due to lack of personnel, money, or the “hassle factor”, Hawaii has failed to pursue out-of-state CPAs who did not file and pay Hawaii taxes.** In January 2010, HAPA filed a complaint with the Board of Public Accountancy regarding non-filing of tax returns by CPA firms of out-of-state CPAs who received a temporary permit. After 5 years, no sanctions have been

taken by the BOPA against these out-of-state CPAs. Allowing out-of-state CPAs or CPA firms to practice without providing notice is like putting your head into the sand to avoid facing the obvious problems and turning Hawaii into a tax haven for out-of-state CPAs and likely their Hawaii clients.

- d. **This bill seeks to circumvent Hawaii's new peer review laws for many, if not most, out-of-state CPA firms.** The new peer review law, effective January 1, 2015, was passed to ensure a higher level of competency by CPAs practicing in Hawaii. Without a firm permit, there would be no way to check whether an out-of-state firm has complied with Hawaii peer review laws which require that Hawaii work be peer reviewed.
- e. **SB 543 allows out-of-state CPA firms with only majority CPA ownership to practice in Hawaii even though Hawaii CPA firms must be 100% owned by Hawaii CPAs.** Allowing out-of-state CPA firms to practice with only majority CPA firm ownership fails to protect Hawaii consumers.
- f. **The bill exempts out-of-state CPAs practicing in Hawaii under CPA mobility rules from having to pay higher licensing fees** at a time when higher licensing fees for Hawaii CPAs were recently approved due to technology costs in upgrading the DCCA computer systems.
- g. **The bill fails to assess fees and stiffer fines against out-of-state CPAs to recover the costs of investigation and any disciplinary action** if a complaint is filed against them, thus leaving Hawaii with the enforcement costs against out-of-state CPAs who pay no fees for the privilege to practice.

SB 543 also:

- 1) **fails to provide a time limit for the temporary practice in Hawaii,**
- 2) **defines "principal place of business" too broadly** by allowing the CPA licensee to pick and choose the office location to be used for substantial equivalency and CPA mobility. Allowing choice would mean that a licensee will be able to choose a state that has the lowest licensing standards, lowest fees, and least enforcement capabilities (i.e., no funds to enforce) in which to set up an office, but practice in Hawaii on a permanent basis using CPA mobility without fear of losing his/her CPA license.
- 3) **By having "no notice" and not requiring a license to practice in Hawaii, SB 543 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.

Answers to Selected Questions on CPA Individual and Firm Mobility

1. **Does Hawaii individual CPA mobility legislation affect the rights of Hawaii-licensed CPAs to practice in other states? Answer: No.**

Hawaii CPA individual mobility legislation has nothing to do with movement by Hawaii CPA licensees to other states. It is legislation that provides for temporary practice privileges in Hawaii for out-of-state CPAs whose principal place of business is not in Hawaii.

Hawaii's CPA licensing standards are higher than most other states, and Hawaii CPAs are already considered substantially equivalent and can practice in other states, subject to the CPA mobility rules of each state.

Separate from CPA mobility laws, a growing number of states have enacted tax preparer registration laws that negate CPA mobility legislation for out-of-state CPAs in tax practice. Two examples on the West Coast are Oregon and California. Those two states have tax preparer registration requirements that include registration, examination (for Oregon), and state-specific tax education. The Oregon and California state tax preparer registration laws specifically exempt in-state CPAs and attorneys, but not out-of-state CPAs and attorneys from having to comply with state tax registration requirements. As a result, CPA mobility in those states is more myth than reality.

2. **Hawaii is the last state that has not enacted individual CPA mobility laws. Because of this, shouldn't Hawaii also pass an individual CPA mobility law? Answer: No.**

Hawaii already has a temporary permit to practice for out-of-state CPAs to handle temporary needs.

If the out-of-state CPA comes to Hawaii on a regular basis, holds him/herself out as a CPA and solicits for local jobs, that CPA should obtain a regular Hawaii CPA license. There is no restriction on out-of-state CPAs obtaining a Hawaii license; in fact, approximately 22% (over 600) of the total 2,750 Hawaii-licensed CPAs are from out-of-state.

In addition to the above problem, CPA licensing laws are set up for the protection of Hawaii's consumers, and CPA licensing laws are not uniform across the nation. Whether or not a state should adopt CPA mobility laws depends upon the circumstances of each state. In the case of Hawaii:

- a) **Hawaii is not a contiguous mainland state. It is a remote island state and an attractive vacation destination spot.** The distance and cost of investigating and pursuing enforcement action against out-of-state CPAs makes it impractical to sanction or prosecute out-of-state CPAs who violate Hawaii's laws or harm Hawaii's consumers. Because of these circumstances, **Hawaii's consumers can only be protected by controls that are placed at the front end before consumers are harmed rather than rely upon after-the-fact remedies.**
- b) **Hawaii's General Excise Tax laws are unique in the nation and the Hawaii GET is not a sales tax.** Unlike other states, GET is applied to gross service and rental income so overall Hawaii tax rates can be kept low.

Far too many out-of-state CPAs are unfamiliar with the types of income and exemptions that are subject to this tax. The combination of a lack of familiarity and only a temporary short-term practice in Hawaii too often results in Hawaii clients being misinformed by out-of-state CPAs.

- c) There is no easy way to verify whether an out-of-state CPA is licensed in another state and eligible to practice under "no notice, no fees" CPA mobility rules since many other states do not issue a CPA license or permit card, and there is no comprehensive database of CPAs around the nation. **Hawaii's consumers will be harmed if they cannot identify whether an out-of-state CPA is licensed and meets all "no notice, no fees" Hawaii CPA mobility requirements.**

3. Should Hawaii eliminate CPA firm permits and have CPA firm mobility for out-of-state firms as provided in SB 543? Answer: No.

Hawaii is unique in the nation in that it is the only state to have conducted a study on state tax compliance and business registration observance of CPAs granted a temporary permit to practice. The results were shocking. Over 70% of out-of-state CPA temporary permit holders in 2007 and 2008 were working for firms that did not obtain a Hawaii General Excise Tax (GET) license necessary to pay Hawaii taxes, and a sampling of these firms revealed they also did not register to do business in Hawaii.

Subsequently, at HAPAs insistence, Hawaii GET numbers are now required for all firms, including any out-of-state firm whose employees or partners seek a temporary permit to practice. Adopting CPA firm mobility in Hawaii will eliminate these controls, and, based upon past experience, will once again result in widespread tax evasion by out-of-state CPA firms.

With no notice, out-of-state CPAs would be ghosts, able to operate under the consumer protection and tax compliance radars.

4. Do Hawaii attorneys have a similar law or rule allowing "no notice, no fees" by out-of-state attorneys? Answer: No. Hawaii has no reciprocal attorney practice arrangements with any other state.

From the Hawaii Bar Association Website FAQs: [Q: Does the State of Hawaii offer reciprocity to attorneys licensed in other states?](#) A: Hawaii does not have reciprocity with other states/U.S. territories. Bar admissions here in Hawaii is handled by the State Judiciary.

CPAs are similar to attorneys in that they need to read and understand the laws of Hawaii in order to perform their work competently in serving Hawaii's consumers.

Out-of-state CPAs and attorneys working on a temporary basis in Hawaii are not likely to be as knowledgeable as a Hawaii licensee on Hawaii laws due to the temporary nature of their practice.

CPA mobility laws around the nation are quite complex, and SB543 is incomplete, inadequate, and fails to consider Hawaii's unique operating environment and its unique tax laws:

- placing both Hawaii businesses and other consumers at risk,
- placing local Hawaii CPAs at a competitive **disadvantage** as compared to out-of-state CPA firms and **discriminating against Hawaii CPAs** by its provisions,
- reducing Hawaii tax compliance and collection efforts (i.e., no tax audit trail and no reporting of GET number),

Based upon all the factors mentioned above, HAPA urges you to Vote No on SB543.

Thank you for considering the above.

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

HAPA State Legislative Committee Co-Chairperson

N I W A O
— & —
R O B E R T S

Certified Public Accountants, A Professional Corporation

Before the Senate Committee on Commerce and Consumer Protection

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

Re: Opposition to SB543 Relating to Public Accountancy

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a Certified Public Accountant (CPA), practicing public accounting on Maui for over 20 years, and a principal in the firm Niwao & Roberts, CPAs, a P. C. I am also co-author of the studies performed by the Hawaii Association of Public Accountants (HAPA) cited below.

I strongly oppose SB543, which provides for "No notice, No fees" CPA mobility for out-of-state CPAs practicing in Hawaii. SB543 is zero sum legislation, where the citizens and the State of Hawaii will lose and mainland and foreign CPA firms will win. From Hawaii's perspective, the No Notice, No Fees equation can best be stated as:

**No Notice + No Fees = Loss of Enforcement,
Loss of Consumer Protection,
Loss of General Excise Tax Revenue,
Loss of Income Tax Revenue,
Loss of Professional Licensing Fees, and
Loss of Local Jobs.**

HAPA Study #1: HAPA conducted a study of Hawaii temporary individual CPA permits to practice issued in 2007 and 2008 (HAPA Study #1). The years 2007 and 2008 were before Hawaii's Board of Public Accountancy implemented a law requiring CPA firm permits to practice for all CPA firms working in Hawaii. HAPA Study #1 revealed that over 70% of the out-of-state CPA firms, whose partners or employees obtained a temporary permit to practice, did not obtain or have an identifiable Hawaii General Excise Tax (GET) license. Without a GET license, these firms, and perhaps their partners and employees working in Hawaii, did not pay Hawaii taxes. Following distribution of the findings of HAPA Study #1 and at HAPA's insistence, the Board of Public Accountancy finally implemented firm permits to practice for both Hawaii-based and mainland-based CPA firms, requiring all firms to provide their GET license numbers as part of the firm permitting process.

HAPA Study #2: HAPA is now completing a follow-up study (HAPA Study #2) covering the period January 1, 2011 to November 30, 2014. Preliminary study results show that tax compliance soared for out-of-state CPA firms practicing in Hawaii once they were required to obtain a firm permit to practice in Hawaii and provide their firm's GET license number as part of the application process. Preliminary study results indicate only 8.7% of the firms in the study sample did not obtain or have an identifiable GET license number during the sample period – a huge improvement over the 70% in Study #1. When viewed together, the results of HAPA Studies #1 and #2 prove that when the Department of Commerce and Consumer Affairs (DCCA) and the Department of Taxation cats are away, the out-of-state CPA mice will play (and not pay their share of Hawaii taxes). Not surprisingly, once notice (through registration or permitting) is required, Hawaii taxes get paid.

Annual DCCA Geographic Reports: Following distribution of HAPA Study #1, the number of mainland and foreign-based CPAs holding a regular individual CPA license in Hawaii jumped 21% from 501 in 2007 to 605 in 2014 according to the *Geographical Reports* published by the DCCA. If No Notice, No Fees CPA Mobility legislation is adopted, the fee and tax revenues from these out-of-state CPAs can logically be expected to disappear, turning Hawaii once again into a tax haven for out-of-state CPAs.

Why Can't the Hawaii CPA Mobility Stakeholders Reach a Compromise? In 2012, State Representative Isaac W. Choy attempted to mediate CPA mobility legislation among the Hawaii stakeholders. That mediation process initially yielded a compromise requiring: 1) all CPA firms working in Hawaii continue to obtain Hawaii permits to practice; 2) CPA firms that temporarily import out-of-state CPAs through mobility provisions must notify the Board of Public Accountancy after the fact of the identities of those out-of-state CPAs they brought in during the last two years at the time that they renew their firm's 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 was too onerous a requirement for them. (Note: HAPA Study #2 shows that only 23 temporary permits to practice were issued from January 1, 2011 to November 30, 2014.)

Should the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) Be At the Negotiating Table to Resolve the Hawaii Impasse? No. The AICPA and NASBA are in two highly profitable business agreements together to provide CPA examination services around the world. One of the agreements is for CPA examinations provided in the United States and its territories. The second agreement is for CPA examinations provided in a growing list of foreign countries – currently Japan, Brazil, Bahrain, Kuwait, Lebanon and the United Arab Emirates. These two deals represent a substantial source of revenues for the AICPA and NASBA. For example, in the case of NASBA, 96.9% of its fiscal year 2014 revenues came from examinations, licensing, and related services according to its audited financial statements. As a result, both the AICPA and NASBA have strong financial incentives to

promote CPA mobility, particularly international mobility, above State of Hawaii's interests and, therefore, disqualifying them from having a seat at past and future negotiating tables.

I urge you to vote No to SB543. Furthermore, I ask that you 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 plus maintains a level playing field for Hawaii-based and out-of-state CPAs competing in the Hawaii marketplace.

Thank you for your consideration.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "John W. Roberts". The signature is fluid and cursive, with a long horizontal stroke at the end.

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

SB543

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	Support	No

Comments: I am in full support of HB 543 ... it is best for our CPA profession to have CPA mobility across the US and territories. Very similar to having a driver's license.



A. Laura Waldo CPA, Inc.
Certified Public Accountants

February 2, 2015

Before the Senate Committee on Commerce and Consumer Protection

Re: Opposition to SB543 Relating to Public Accountancy

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and owner of a public accounting firm on the Big Island of Hawaii. We are a full-time public accounting firm serving both the East and West Hawaii with accounting and tax needs.

I strongly oppose SB543 which provides for “no notice, no fees” CPA mobility for out-of-state CPAs practicing in Hawaii. Passing this bill will result in:

- outsourcing and loss of Hawaii jobs,
- reducing Board control of current Hawaii licensed out-of-state CPAs (presently over 600 CPAs or 22% of the total 2,750 Hawaii CPA licensees are from out-of-state), and,
- lowering tax collections from out-of-state CPAs who no longer will be required to provide Hawaii General Excise Tax (GET) numbers on firm permit applications and renewals. Before the requirement to provide GET numbers, over 70% of out-of-state CPA temporary permit holders worked for firms who failed to obtain Hawaii GET numbers which are required to pay Hawaii taxes.

SB543 also discriminates against local Hawaii CPAs by failing to provide a “fair and level playing field” as compared to out-of-state CPAs.

Some of those provisions include:

1. Requiring lower UAA “substantially equivalent” licensing standards for out-of-state CPAs (which require only one year of “any kind” of experience) while Hawaii CPAs achieve higher licensing standards of two years of public accounting experience or its equivalent,

75-5706 Hanama Place Suite 101

Kailua-Kona, Hi 96740

Phone 808-329-6083 www.laurawaldo-cpa.com

Laura.waldo@laurawaldo-cpa.com

2. Exempting the requirement of firm permits for certain out-of-state CPAs which is necessary to comply with Hawaii's new peer review requirement (eff. January 1, 2015). SB543 appears to attempt to circumvent Hawaii peer review rules requiring peer review of Hawaii work that were enacted to assure higher standards of CPA practice in Hawaii,
3. Allowing out-of-state CPA firms with only majority CPA ownership to practice in Hawaii even though Hawaii CPA firms must be 100% owned by Hawaii CPAs. Allowing out-of-state CPA firms to practice with only majority CPA firm ownership fails to protect Hawaii consumers, and
4. Exempting out-of-state CPAs practicing in Hawaii under CPA mobility rules from having to pay higher licensing fees at a time when licensing fees for Hawaii CPAs are set to increase (possibly substantially) due to technology costs in upgrading the DCCA computer systems, and,
5. Failing to provide authority to assess fees and stiffer fines against out-of-state CPAs to recover costs of investigation and any disciplinary action if a complaint is filed against them.

Please vote NO to SB543 for the above reasons.

Thank you for this opportunity to testify.

Respectfully submitted,

Sincerely,

A Laura Waldo, CPA

75-5706 Hanama Place Suite 101

Kailua-Kona, Hi 96740

Phone 808-329-6083 www.laurawaldo-cpa.com

Laura.waldo@laurawaldo-cpa.com

Colleen M. Takamura
41 Keapua Street
Wailuku, Hawaii 96793

Before the Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015 at 9:00am
Conference Room #229

RE: OPPOSITION TO SB543 RELATING TO PUBLIC ACCOUNTANCY

Chairman Baker, Vice-Chairman Taniguchi and Committee Members,

My name is Colleen Takamura and I am a CPA in public practice on the Island of Maui. I am the manager for a locally owned CPA firm on Maui. I am also the Hawaii Association of Public Accountants Association Vice-President - Maui Chapter.

I strongly oppose SB543. The bill has "no notice, no fees" CPA mobility for out-of-state CPAs practicing in Hawaii.

I believe the bill will result in lowering tax collections from out-of-state CPAs who no longer will be required to provide Hawaii General Excise Tax (GET) numbers on the firm permit application and renewals. If the out-of-state CPA firms are not required to provide a GET number, what are the chances of the firm paying their fair share of the GET to the State of Hawaii. This is totally unfair for the Hawaii CPA firms that are subject to GET and the State will lose out on the revenues.

There will be a lack of consumer protection for Hawaii businesses and individuals as the CPA licensing standards of other states are lower than those of the State of Hawaii. Why should the CPA standards for out-of-state CPA be less than those that are licensed in the State of Hawaii? There is no reason for that - the CPA licensing standards should be the same for all that practice in the State of Hawaii. There are out-of-state CPAs that come to Hawaii for a vacation and do some tax returns to write off their trip. What protection is there for the consumers that use those CPA? Since those CPAs are here only for a short period of time, who does the public have to go back to should a problem arise with their tax returns. You see it with the firms like Jackson-Hewitt, H&R Block, etc. that open an office only during tax season. Some are even

open in stores like Sears and Walmart. What happens to these firms after tax season - they're gone. You have to deal with someone on the mainland if a problem arises after April - if you can reach someone. These are firms that are all over the country. Can you imagine what happens to a consumer that goes to a one man out-of-state CPA practice? Do you really think that the consumer will have any to contact from that CPA if there is a problem? No. Who can the consumer complain to - no one. Why is that - because the firm was not licensed in the State of Hawaii.

I have done accounting work for too many years. I started working for my father's CPA firm since I was 16 years old and I am now 55 years old. I went to school for my Bachelors in Accounting at the University of Denver and received my Master's in Accounting at Ohio State University. After completing my schooling, I worked for Deloitte and Touche before moving on to a local CPA firm on Maui. There have been so many changes in the CPA community throughout the years. I think the CPA exam has been dummed down from what it used to be. The practical experience needed to become a CPA is not sufficient. You see it in the work of the new accountants. Now, you're trying to let out-of-state CPAs work in the State of Hawaii with an unfair advantage to CPAs and a detrimental effect to consumers that live in the State of Hawaii. I have no idea how this will benefit the State of Hawaii.

As such, I respectfully request that you vote **NO** to **SB543**.

Thank you for this opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink that reads "Colleen M. Takamura". The signature is written in a cursive, flowing style.

Colleen M. Takamura, CPA.

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: **Opposition to SB543**
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 local CPAs.

I oppose SB543 because bill will allow out-of-state CPAs to enter Hawaii without giving notice; reduce the Hawaii Board of Public Accountancy control as to who comes in; will promote outsourcing of jobs away from Hawaii; the state will lose revenue from fees and taxes since many of the out-of-state accountants are not paying general excise tax on their income earned in Hawaii; and the bill allows out-of-state CPAs to circumvent the Hawaii peer review law which was just implemented.

Please vote NO to SB543.

Thank you for this opportunity to testify.

Respectfully submitted,

Brian M. Iwata, CPA

Necelyn Cabalce
17-246 Meaulu St.
eaau, HI 674

Before the Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015 at 10:00 a.m.
Conference Room 22

Re: Opposition to SB543 Relating to Public Accountancy

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I practice public accounting on Hawaii island.

I strongly oppose SB543 which provides for “no notice, no fees” CPA mobility for out-of-state CPAs practicing in Hawaii. Passing this bill will result in:

- outsourcing and loss of Hawaii jobs,
- reducing Board control of current Hawaii licensed out-of-state CPAs (presently over 600 CPAs or 22% of the total 2,750 Hawaii CPA licensees are from out-of-state), and,
- lowering tax collections from out-of-state CPAs who no longer will be required to provide Hawaii General Excise Tax (GET) numbers on firm permit applications and renewals. Before the requirement to provide GET numbers, over 70% of out-of-state CPA temporary permit holders worked for firms who failed to obtain Hawaii GET numbers which are required to pay Hawaii taxes.

SB543 also discriminates against local Hawaii CPAs by failing to provide a “fair and level playing field” as compared to out-of-state CPAs.

Some of those provisions include:

1. Requiring lower UAA “substantially equivalent” licensing standards for out-of-state CPAs (which require only one year of “any kind” of experience) while Hawaii CPAs achieve higher licensing standards of two years of public accounting experience or its equivalent,
2. Exempting the requirement of firm permits for certain out-of-state CPAs which is necessary to comply with Hawaii’s new peer review requirement (eff. January 1, 2015). SB543 appears to attempt to circumvent Hawaii peer review rules requiring peer review of Hawaii work that were enacted to assure higher standards of CPA practice in Hawaii,
3. Allowing out-of-state CPA firms with only majority CPA ownership to practice in Hawaii even though Hawaii CPA firms must be 100% owned by Hawaii CPAs. Allowing out-of-state CPA firms to practice with only majority CPA firm ownership fails to protect Hawaii consumers, and
4. Exempting out-of-state CPAs practicing in Hawaii under CPA mobility rules from having to pay higher licensing fees at a time when licensing fees for Hawaii CPAs are set to increase (possibly substantially) due to technology costs in upgrading the DCCA computer systems, and,
5. Failing to provide authority to assess fees and stiffer fines against out-of-state CPAs to recover costs of investigation and any disciplinary action if a complaint is filed against them.

Please vote NO to SB543 for the above reasons.

Thank you for this opportunity to testify.

Respectfully submitted,
Necelyn Cabalce, CPA



1748 WILI PA LOOP
WAILUKU, HAWAII 96793
(808) 242-9100 MAIN
(808) 244-1375 FAX

February 2, 2015

Before the Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015 at 10:00 a.m.

Conference Room 22

Re: Opposition to SB543 Relating to Public Accountancy

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ross Fusato and I am a CPA practicing on the island of Maui. I own my CPA firm and have 11 employees. I was born and raised on Maui and earned my bachelors and MBA from the University of Hawaii-Manoa.

I strongly oppose SB543 which provides for “no notice, no fees” CPA mobility for out-of-state CPAs practicing in Hawaii. Passing this bill will result in:

- outsourcing and loss of Hawaii jobs,
- reducing Board control of current Hawaii licensed out-of-state CPAs (presently over 600 CPAs or 22% of the total 2,750 Hawaii CPA licensees are from out-of-state), and,
- lowering tax collections from out-of-state CPAs who no longer will be required to provide Hawaii General Excise Tax (GET) numbers on firm permit applications and renewals. Before the requirement to provide GET numbers, over 70% of out-of-state CPA temporary permit holders worked for firms who failed to obtain Hawaii GET numbers which are required to pay Hawaii taxes.

It doesn't make any sense for an elected official to proactively export local Hawaii jobs to the mainland or to provide non-residents an easier mechanism to evade GE tax. Please don't be the ones to do this.

SB543 also discriminates against local Hawaii CPAs by failing to provide a “fair and level playing field” as compared to out-of-state CPAs.

Some of those provisions include:

1. Requiring lower UAA “substantially equivalent” licensing standards for out-of-state CPAs (which require only one year of “any kind” of experience) while Hawaii CPAs achieve higher licensing standards of two years of public accounting experience or its equivalent,
2. Exempting the requirement of firm permits for certain out-of-state CPAs which is necessary to comply with Hawaii’s new peer review requirement (eff. January 1, 2015). SB543 appears to attempt to circumvent Hawaii peer review rules requiring peer review of Hawaii work that were enacted to assure higher standards of CPA practice in Hawaii,
3. Allowing out-of-state CPA firms with only majority CPA ownership to practice in Hawaii even though Hawaii CPA firms must be 100% owned by Hawaii CPAs. Allowing out-of-state CPA firms to practice with only majority CPA firm ownership fails to protect Hawaii consumers, and
4. Exempting out-of-state CPAs practicing in Hawaii under CPA mobility rules from having to pay higher licensing fees at a time when licensing fees for Hawaii CPAs are set to increase (possibly substantially) due to technology costs in upgrading the DCCA computer systems, and,
5. Failing to provide authority to assess fees and stiffer fines against out-of-state CPAs to recover costs of investigation and any disciplinary action if a complaint is filed against them.

The state has high standards for a very complicated and ever changing accounting industry. Don’t lower these standards. How would it look to the public if you create these double standards that only hurt the local, small to mid-sized CPA firms? It is personally insulting that this law would lower requirements for out-state-CPAs at a time that the state increases fees for local CPAs.

In my own practice I have picked up clients that were served by out-of-state CPAs. These clients complained that these prior CPAs were only here during tax season (winter; when it’s cold in the prior CPAs home state). When the clients received IRS notices in the summer, they could not get in touch with the out-of-state CPA. This can result in interest and penalties for the local client.

In addition, these out-of-state CPAs don’t understand GET. I have seen many of their clients completely oblivious that they had to pay GET on their rentals. Not only does the client lose due to interest and penalties, but the state and public can lose if GET continues to be evaded. This bill will hurt the client, public and the state.

Please vote NO to SB543 for the above reasons.

Thank you for this opportunity to testify.

Respectfully submitted,
Ross Fusato, CPA

TO: Members of the Committee on Commerce and Consumer Protection

FROM: Natalie Iwasa
Honolulu, HI 96825
808-395-3233

HEARING: 9 a.m. Thursday, February 4, 2015

SUBJECT: SB543 CPA Mobility - **OPPOSED**

Aloha Chair and Committee Members,

Thank you for allowing me the opportunity to provide testimony on SB543, which would allow out-of-state CPAs to practice in the state under certain circumstances.

Hawaii already allows for out-of-state CPAs to be granted temporary permits. Instead of looking at ways to make it easier for out-of-state CPAs to come here and compete against local CPAs, please look at the current unfair permit fee structure.

Sole practitioners who work for their own corporation or limited liability company are required to pay \$260 for a firm permit to practice. Sole proprietorships, however, are only required to pay \$85, regardless of the number of staff they have. These fees are in addition to the individual permit to practice, which are currently \$147 for sole practitioners. A fairer system would assess firm permit fees based on the size of the practice rather than the type of entity.

SB543

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
Leslie Kaya	Individual	Oppose	No

Comments: As a practicing CPA in Hawaii for over thirty years I wish to voice my opposition to SB 543. Despite previously failed legislative attempts to pass CPA mobility, SB 543 is a rehash of the same poorly worded bill with a new number. Previous legislation was passed to ensure that out of state contractors paid their appropriate Hawaii tax liability. SB 543 does not address this issue. I do not feel threatened by out of state CPAs doing business in Hawaii if the playing field is level. Peer review among CPAs in Hawaii was enacted to instill confidence in the public that our CPAs were competent. The requirements in Hawaii are appropriate and fair. It is also appropriate that all who wish to practice in Hawaii live up to those same standards, not substantially equivalent. I voice my strong opposition to SB 543.

SB543

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
Valerie Peralto	Individual	Oppose	No

SB543

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
Jeremy Amberg	Individual	Oppose	No

SB543

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
ALAN K. BERNALDO	ALAN K. BERNALDO, Oppose CPA		No

Comments:

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Maria Lowder, CPA. I am a tax partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

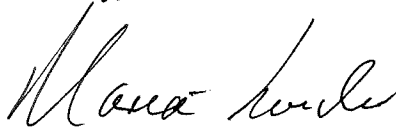
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in cursive script that reads "Maria Lowder".

Maria Lowder, CPA

Steven L.F. Ho
700 Bishop Street, Suite 1500
Honolulu, Hawaii 96813

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

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543 (Relating to Certified Public Accountants)

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

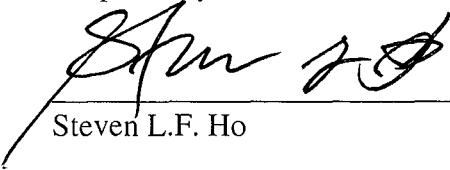
I support Senate Bill 543.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I urge you to vote in favor of this Bill.

Respectfully submitted,



Steven L.F. Ho

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 Support of Senate Bill 543 (Relating to Certified Public Accountants)

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

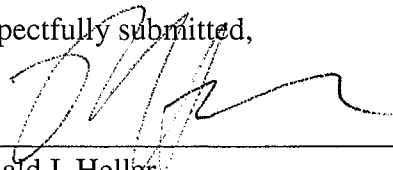
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This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I urge you to vote in favor of this Bill.

Respectfully submitted,



Ronald I. Heller

SB543

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	Support	No

Comments: I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Susan Yamamoto. I am an employee of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Susan Yamamoto

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Tina Morita, CPA. I am a senior accountant in the tax department of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Tina Morita, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Tracie Sunio. I am an employee of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

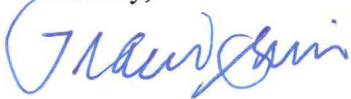
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Tracie Sunio

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Tyler Hirotsu. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Tyler Hirotsu

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Yoko Nakamichi. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'Yoko Nakamichi', with a long, sweeping flourish extending to the right.

Yoko Nakamichi

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair, Vice Chair, and Committee Members:

My name is Charlene Wong, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local CPA firm preparing tax returns for individuals and various business entities.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii Board of Accountancy.

Adoption of mobility legislation will create a system similar to the driver's license system, which will provide CPAs with the ability to work in different states, while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision.

I humbly ask for your support of Senate Bill 543.

Respectfully submitted,



Charlene Wong
1026 Wainiha Street
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of SB 543

Chair, Vice Chair, and Committee Members:

My name is Fain L. McDaniel, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

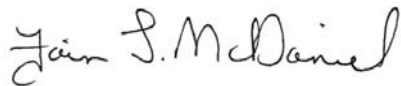
In order for CPAs to offer the fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543.

Sincerely,



Fain L. McDaniel
1288 Ala Moana Blvd.
Honolulu, HI 96814

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ronald S. Gouveia, CPA.CITP, and I support [bill no.], to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a small accounting firm with an office in Hawaii but which prepares tax returns in many states. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands – Hawaii is the **only** state without mobility legislation.


Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small – can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state – as Georgia and Massachusetts have already done - unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully submitted,



Ronald S. Gouveia, CPA, CITP
45-413 Mokulele Drive #16
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

My name is Christopher Laroza, CPA and I support [bill no.], to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully submitted,



Christopher Laroza
750 Amana Street, #1203
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ekaterina Newton, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Katya Newton
6214 Milolii Place
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Alex Yee, CPA. I am a senior accountant in the tax department of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in blue ink that reads "Alex Yee".

Alex Yee, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Dana Chang. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Dana Chang

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Heather Boyd and I support House Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Heather Boyd

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Marlo Myers. I am an auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

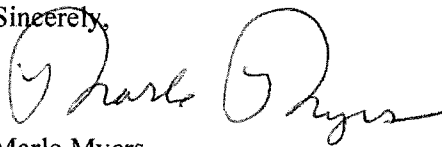
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Marlo Myers". The signature is written in a cursive style with a large initial "M".

Marlo Myers

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Matthew Hara and I support House Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

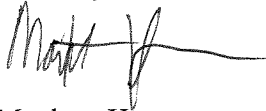
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Matthew Hara

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Qianying Nichols, CPA. I am a manager in the tax department of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Qianying Nichols, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ron Benjamin and I support House Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Ron Benjamin

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Tsz Hong Fung and I support House Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Tsz Hong Fung

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michael Ching, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands- Hawaii is the **only** state without mobility legislation.

Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state - as Georgia and Massachusetts have already done - unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Michael Ching

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Linda Rotness, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands-Hawaii is the **only** state without mobility legislation.

Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state - as Georgia and Massachusetts have already done- unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Linda Rotness

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Judith Chock, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.


Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state - as Georgia and Massachusetts have already done- unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Judith Chock

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Mitchell Taira, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.


Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state - as Georgia and Massachusetts have already done- unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of HB243.

Respectfully Submitted,



Mitchell Taira

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Nicholas Goldizen, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state - as Georgia and Massachusetts have already done- unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Nicholas Goldizen

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Emi Brown, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

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Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Emi Brown

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Rod Nystul, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

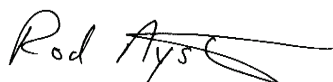
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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Rod Nystul

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Timothy Howell, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

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Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,


Timothy Howell

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Denys Nazarkin, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

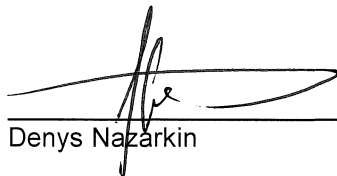
Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Denys Nazarkin

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Keric Chang, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Keric Chang

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jason Nagai, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Jason Nagai

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michelle Mak, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands – Hawaii is the **only** state without mobility legislation.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Michelle Mak

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Courtney Ro, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

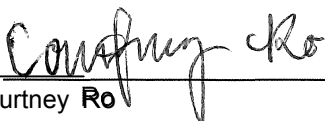
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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Courtney Ro

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ross Yonamine, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands – Hawaii is the **only** state without mobility legislation.

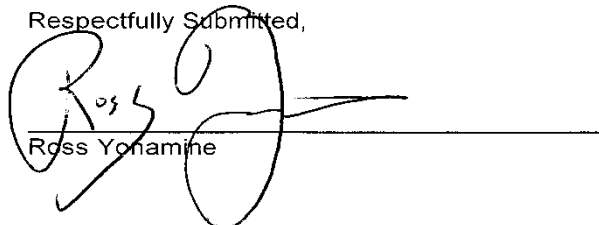
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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Ross Yonamine

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jason Miwa, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands – Hawaii is the **only** state without mobility legislation.

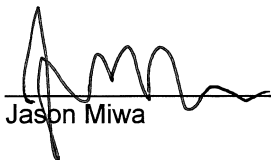
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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Jason Miwa

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lynette Sullivan, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

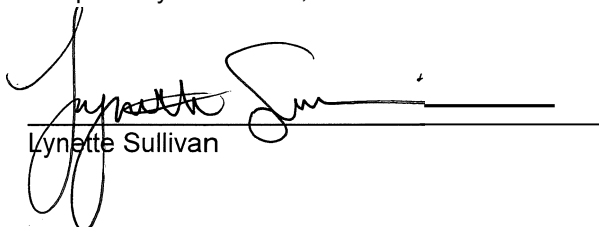
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Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,


Lynette Sullivan

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Nathan Lee, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands – Hawaii is the **only** state without mobility legislation.

Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state - as Georgia and Massachusetts have already done - unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Nathan Lee

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Steve Manko, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

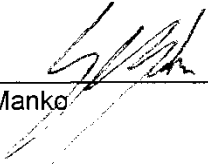
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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Steve Manko

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jewelle Sison, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.


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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Jewelle Sison

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Keoni Yamashita, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

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Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small - can better deliver their products and services around the country and around the world.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,


Keoni Yamashita

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kathy Fan, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,


Kathy Fan

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kelvin Ho, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Kelvin Ho

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Tiffany Kaya, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

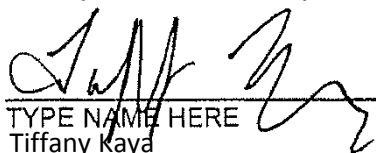
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Thank you In advance for your consideration of SB543.


TYPE NAME HERE
Tiffany Kaya

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kristi Yamashita, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the Impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Kristi Yamashita

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Joy Matsukawa, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States" I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

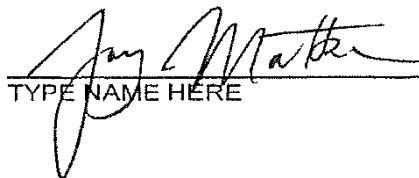
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Thank you in advance for your consideration of SB543.

Respectfully Submitted,


TYPE NAME HERE

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Tifanie Ament, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the Impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands - Hawaii is the **only** state without mobility legislation.

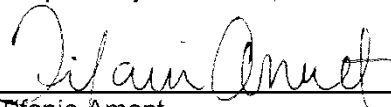
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Thank you in advance for your consideration of SB543.

Respectfully Submitted,


Tifanie Ament

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jessica McMasters, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands – Hawaii is the **only** state without mobility legislation.


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Thank you in advance for your consideration of SB543.

Respectfully Submitted,



Jessica McMasters

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Bryson Lum, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a medium sized firm in the tax department.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of SB 543.

Sincerely,



Bryson Lum
House District 33
Senate District 36

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Robin Freitas.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Caitlin Kuroda, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Respectfully Submitted,



Caitlin Kuroda
House District 36
Senate District 22

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

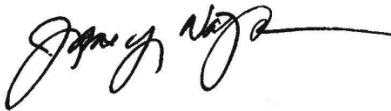
My name is James Nakayama, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a medium sized locally owned CPA firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Respectfully Submitted,



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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of SB 543.

Respectfully Submitted,

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

Jill Miura
House District 17
Senate District 25

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kara Shibata, CPA, and I support [bill no.], to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Wilcox Choy, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

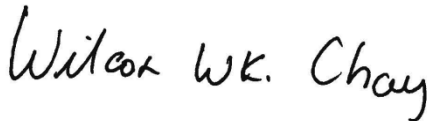
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Sincerely,



Wilcox Choy
House District 27
Senate District 13

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kristi Ige, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Sara Fieman, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ross Murakami, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

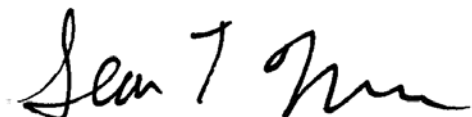
Thank you for the opportunity to testify in support of SB 543. My name is Sean Meguro. I currently work as a consultant and hope to become a CPA in the near future

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Please support SB 543. Thank you for the opportunity to testify.

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Winnie Liu.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Ashbea Rose Oyadomari. I currently work as an audit associate.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kevin Enriques, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

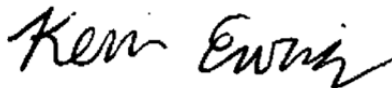
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Kevin Enriques
House District 21
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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Krystal Ching, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

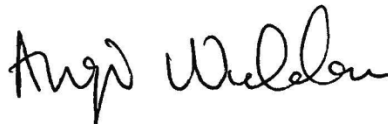
Thank you for the opportunity to testify in support of SB 543. My name is Angela Weldon and I am a consulting associate at a CPA firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Milly Chang and I am a Senior Associate at a CPA firm.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Respectfully Submitted,

A handwritten signature in black ink that reads "Milly Chang". The signature is written in a cursive, flowing 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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Anne Uruu.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Anne Uruu
House District 36
Senate District 22

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Carmen English, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Gareth Sasaki and I am a Senior Associate at a CPA firm.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Dayle Murakami and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank for the opportunity to testify in support of SB 543. My name is Connor Murakami.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Cameryn Murakami and I am writing to request your support for SB 543.

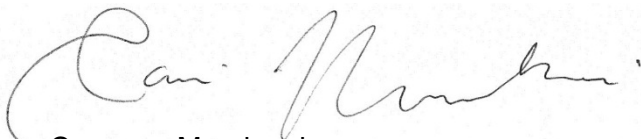
This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Respectfully Submitted,



Cameryn Murakami
House District 20
Senate District 10

BRANDON YOSHIMURA
99-634 Kaulainaahee Place
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

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

In Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Brandon Yoshimura.

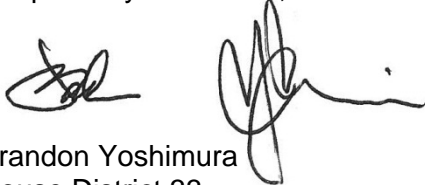
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully Submitted,



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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Esperanza Miller, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Respectfully Submitted,



Esperanza Miller
House District 46
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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Dallas G. Weyand II, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I have been licensed in Hawaii since 1974 and have worked in Public Accounting, Private Industry, and with the Hawaii State Auditor's Office. The business world has changed greatly since I first became a CPA and the regulation of CPA's needs to change also and this bill is a necessary step forward in that regulation.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

I humbly ask for your support of SB 543.

Respectfully Submitted,

A handwritten signature in black ink that reads "Dallas G. Weyand II" with a stylized 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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Zhen Ning Luo. I am an audit staff at a medium sized locally owned CPA firm.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Respectfully Submitted,



Zhen Ning Luo
House District 24
Senate District 11

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Peter Hanashiro, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Allison Morey and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully Submitted,

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Danielle Yanagihara, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Jefferson Okada.

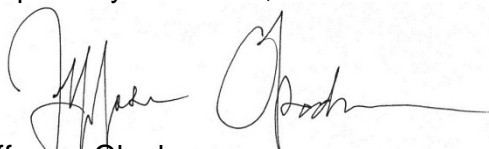
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Respectfully Submitted,



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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Daric Aono. I work in tax consulting and compliance for a medium sized locally owned CPA firm.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Respectfully Submitted,

A handwritten signature in black ink that reads "Daric Aono". The signature is written in a cursive style with a long horizontal flourish 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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Valerie lyn Ikemori.

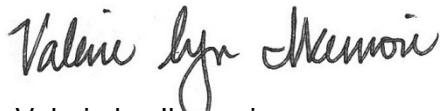
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Reid Ikemori and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Respectfully Submitted,



Reid Ikemori
House District 32
Senate District 15

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Tracey Ma.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Joy Lee, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

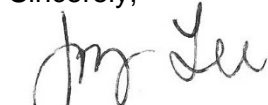
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Tyler Tokumoto.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Respectfully Submitted,



Tyler Tokumoto
House District 37
Senate District 18

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Grace Basilio, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lane Suzuki, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a medium sized locally owned CPA firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Respectfully Submitted,



Lane Suzuki
House District 27
Senate District 13

CINDY SALAZAR
315 Keaelo Lane
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

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

In Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Cindy Salazar.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of SB 543.

Respectfully Submitted,



Cindy Salazar
House District 27
Senate District 13

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Alan Matsui, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Karen Arakaki, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of SB 543.

Sincerely,



Karen Arakaki
House District 33
Senate District 14

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Nelson Chen, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Sincerely,

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

Nelson Chen
House District 19
Senate District 10

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Aprile Hirata, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of SB 543.

Respectfully Submitted,

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

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Alton Ohira, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Alton Ohira
House District 19
Senate District 9

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Sara Yoshinaga.

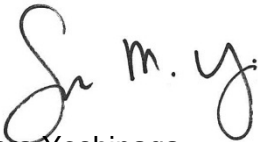
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of SB 543.

Respectfully Submitted,

A handwritten signature in cursive script, appearing to read "S. M. Y.", written in dark ink.

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 Support of SB 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Charise Shigeta and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

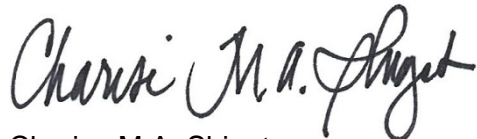
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Respectfully Submitted,



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

*Michael Munday
385C Haleloa Place
Honolulu, HI 96821*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Michael Munday.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in cursive script that reads "Michael Munday". The signature is written in black ink and is positioned below the typed name "Michael Munday".

*Grant Nakayama
95-1061 Kaapeha Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Grant Nakayama and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Joy Nakayama
95-1061 Kaapeha Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Joy Nakayama and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

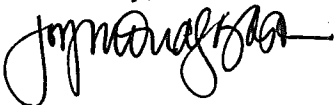
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This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



Michael Nashiro
930 Kaheka Street #1902
Honolulu, HI 96814

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Michael Nashiro, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a Senior Financial Reporting Compliance Analyst at a publicly held company.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Bert M. Ogasawara
94-427 Kauopua Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Bert Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and HB543.

Sincerely,

Bm Ogasawara

*Brendan Ogasawara
95-1068 Kihene Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Brendan Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Emily Ogasawara
95-1068 Kihene Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Emily Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Kerri Lynn Ogasawara
94-1036 Paha Place
Waipahu, HI 96797*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kerri Lynn Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

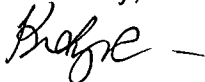
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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Pauline Ogasawara
94-1438 Kahuli Street
Waipahu, HI 96797*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Pauline Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

Pauline Ogasawara

*Ray Ogasawara
94-1036 Paha Place
Waipahu, HI 96797*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Ray Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Susan Ogasawara
94-427 Kauopua Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Susan Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Vernon Ogasawara
94-1438 Kahuli Street
Waipahu, HI 96797*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Vernon Ogasawara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

Vernon Ogasawara

*Christy Midori Ohira
7160 Hawaii Kai Drive #224
Honolulu, HI 96825*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Christy Ohira, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am an Audit Senior at KMH LLP.

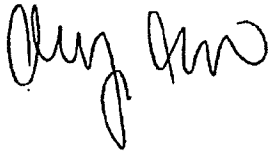
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of HB243 and SB543.

Sincerely,

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

*Lynnsey Marie Nunes Okada
1200 Queen Emma Street #1711
Honolulu, HI 96813*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Lynnsey Okada, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

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

Esa Pablo
94-609 Kumepala Place
Waipahu, HI 96797

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

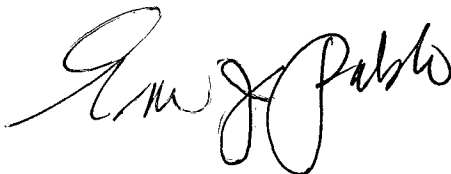
Thank you for the opportunity to testify in support of HB243 and SB543. My name is Esa Pablo.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

A handwritten signature in cursive script, appearing to read "Esa Pablo". The signature is written in black ink and is positioned below the word "Sincerely,".

*Janice C. Pablo
94-609 Kumepala Place
Waipahu, HI 96797*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Janice C. Pablo.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

A handwritten signature in cursive script that reads "Janice C. Pablo". The signature is written in black ink and is positioned below the word "Sincerely,".

Ted Pablo
94-609 Kumepala Place
Waipahu, HI 96797

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Ted Pablo.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read "Ted Pablo", written in a cursive style.

*Suzanne Pak
99-770 Puluniu Loop
Aiea, HI 96701*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Suzanne Pak and I am an IT audit intern for a national public accounting firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

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

Hunter Paletsas
98-640 Moanalua Loop #2039
Aiea, HI 96701

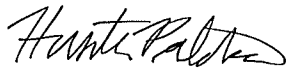
House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Hunter Paletsas, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,



Kesia Paparelli
91-1021 Kaileolea Drive #H3
Ewa Beach, HI 96706

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kesia Paparelli, soon to be CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to be the initials 'KP' with a stylized flourish.

Yudan Qian
2637 Kuilei Street
Honolulu, HI 96826

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Yudan Qian and I am an IT auditor in public practice that serves public companies and local businesses in Hawaii.

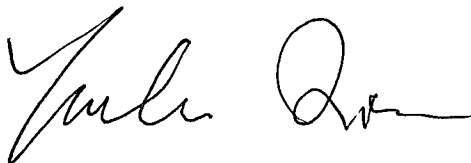
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read "Yudan Qian". The signature is fluid and cursive, with the first name "Yudan" written in a larger, more prominent script than the last name "Qian".

Tatiana Ramirez de Arellano
2613 Nihl Street
Honolulu, HI 96819

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Tatiana Ramirez de Arellano, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

Tatiana Ramirez de Arellano

*Cullen W. Reid
225 Aikapa Street
Kailua, HI 96734*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Cullen W. Reid, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

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Thank you in advance for your consideration of HB243 and SB543.

Sincerely,



Akiko Sagara
3507 Kepuhi Street
Honolulu, HI 96815

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Akiko Sagara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

Akiko Sagara

*Raymond Sagara
3507 Kepuhi Street
Honolulu, HI 96815*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Raymond Sagara and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

Raymond Sagara

*Christian Bunichi Sakaida
6075 Manukapu Place
Honolulu, HI 96821*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

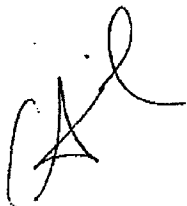
Thank you for the opportunity to testify in support of HB243 and SB543. My name is Christian Bunichi Sakaida and I am a person doing business in the State of Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to be 'CS', written in a cursive style.

*Glenn Sakuda
98-758 Leiali'i Street
Aiea, HI 96701*

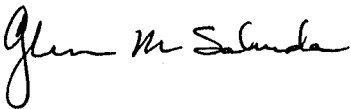
House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Glenn Sakuda, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in cursive script that reads "Glenn M. Sakuda".

*Rebecca Marie San Agustin
1226 Alexander Street #504
Honolulu, HI 96826*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Rebecca San Agustin and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read "Rebecca San Agustin". The signature is written in a cursive style with a large initial "R" and "S".

*Valerie N. Shintaku, CPA
3571 Loulu Street
Honolulu, HI 96822*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Valerie Shintaku and I am a CPA performing financial statement audits in public practice.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

Valerie N. Shintaku

Arnold Soma
91-860 Puhikani Street
Ewa Beach, HI 96706

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Arnold Soma and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



Jay Soma
91-860 Puhikani Street
Ewa Beach, HI 96706

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Jay Soma and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to be "Jay Soma", with a large circular flourish at the end.

Louise Soma
91-860 Puhikani Street
Ewa Beach, HI 96706

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Louise Soma and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

Louise L. Soma

*Cristy Staples
1024 Morris Lane
Honolulu, HI 96817*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Cristy Staples, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



Roberta Straughn
94-870 Lumiauau Street #M203
Waipahu, HI 96797

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

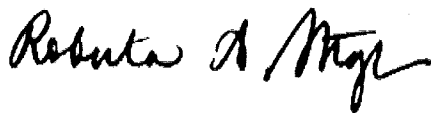
My name is Roberta Straughn and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am currently employed as an Enrolled Agent at a national accounting firm and many of my clients have multi-state tax obligations

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,



*Kacey Mew Lin Suekawa
1200 Queen Emma Street #2409
Honolulu, HI 96813*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kacey Mew Lin Suekawa, CPA, and I support HB243 and S543 to regulate out-of-state CPAs practicing accounting in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read "Kacey Mew Lin Suekawa". The signature is fluid and cursive, with a long horizontal stroke at the end.

*Ryan Kazuo Suekawa
1200 Queen Emma Street #2409
Honolulu, HI 96813*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

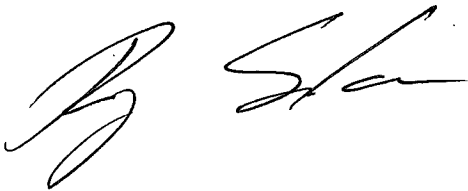
My name is Ryan Kazuo Suekawa, CPA, and I support HB243 and SB543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of HB243 and SB543.

Sincerely,

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

*Kurtis Cole Sumida
94-797 Leomana Way
Waipahu, HI 96797*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kurtis Cole Sumida, CPA, and I support HB243 and SB543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am an Audit Senior at CW Associations CPAs.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Diane Takamune
94-409 Welehu Place
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Diane Takamune and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

Diane Takamune

John Takamune
94-409 Welehu Place
Mililani, HI 96789

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is John Takamune and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

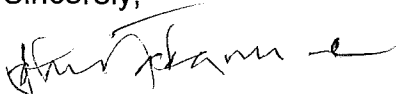
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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Tomoko Tanega
1210 Laukahi Street
Honolulu, HI 96821*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Tomoko Tanega and I am a CPA performing tax work in public practice.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

A handwritten signature in cursive script that reads "Tomoko L. Tanega". The signature is written in black ink and is positioned below the typed name "Tomoko L. Tanega".

Erin Tanita
95-223 Mahelu Place
Mililani, Hi 96789

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Erin Tanita and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

Erin Tanita

Donald Tanitomi
94-250 Keaolani Place
Mililani, HI 96789

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Donald Tanitomi and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



Faith Tanitomi
94-250 Keaolani Place
Mililani, HI 96789

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Faith Tanitomi and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

Faith L. Tanitomi

*Carol Kin Yu Tsang
2322 Fern Street #402
Honolulu, HI 96826*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Carol Tsang, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

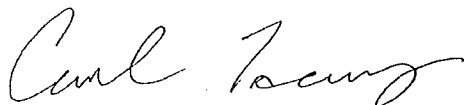
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Erin Reiko Tsuda
1561 Kanunu Street #703
Honolulu, HI 96814

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Erin Tsuda, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a Senior Analyst at a publicly held company.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Victoria Villafuerte
758 Hahaione Street
Honolulu, HI 96825*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Victoria Villafuerte and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



Sean Watanabe
44-586A Kaneohe Bay Drive
Kaneohe, HI 96744

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Sean Watanabe, and I am an auditor at a national public accounting firm.

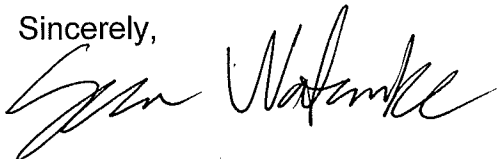
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I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean Watanabe". The signature is fluid and cursive, written over the word "Sincerely,".

Kristina Yvette C. Wong
2848 Kalihi Street
Honolulu, HI 96819

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Kristina Wong. I work as an Audit Senior Assistant for Deloitte & Touche LLP in Honolulu.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB243 and SB543.

Sincerely,



*Ashley Yamada
920 Ward Avenue #9C
Honolulu, HI 96814*

House/Senate Committee on Consumer Protection & Commerce

In Support of HB243 and SB543

My name is Ashley Yamada and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a CPA in public practice of tax.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

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

*Lawrence Yamada
920 Ward Avenue #9C
Honolulu, HI 96814*

House/Senate Committee on Consumer Protection & Commerce

In Support of HB243 and SB543

My name is Lawrence Yamada and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a business person living and working in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to be 'LY', enclosed within a circular scribble.

*James Westley Yamasaki
2380 Halekoa Drive
Honolulu, HI 96821*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is James Yamasaki.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Joseph Young
335 Merchant Street #3316
Honolulu, HI 96813

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Joseph Young and I am a CPA performing financial statement audits in public practice.

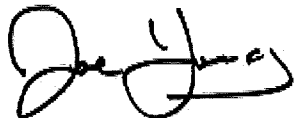
This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to properly register and obtain temporary practice privileges in Hawaii and allow consumers and businesses in Hawaii the opportunity to choose from the CPA best suited.

Adoption of mobility legislation will create a system similar to the national driver's license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns or other CPA services. This bill also ensures that the Hawaii State Board of Public Accountancy would have the information and ability to monitor and initiate notification of disciplinary actions for a CPA residing in another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read "Joe Young", written in a cursive style.

Russell Yamane, CPA
2158 Main Street
Wailuku, Hawaii 96793

Senate Committee on Commerce and Consumer Protection

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

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Russell Yamane, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both.

Mobility legislation has already been passed in 49 states – Hawaii is the only state without mobility legislation. Passage of this legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Public Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of SB 543.

Sincerely,

Russell Yamane, CPA

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair, Vice Chair, and Committee Members:

My name is Melanie Shishido and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I have spent the past 20 years doing business in Hawaii in the areas of public accounting and finance with private companies. As an individual consumer, I also deal with CPAs in matters of my family's financial needs.

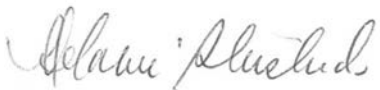
Hawaii has often been criticized for being a difficult place in which to do business. We need to change that. The other 49 states, Washington DC, Puerto Rico and the Virgin Islands have all adopted CPA mobility legislation. Hawaii being the only one not to underscores the difficulty of doing business in Hawaii. Additionally, Hawaii's current rules cripple its own residents from the ability to choose the best professional expertise to serve its needs.

With a diverse Hawaiian economy, businesses and individuals increasingly need specialized expertise. Like many small states, the specialized expertise is not always readily available within Hawaii. The proposed legislation enables Hawaii consumers and businesses to access needed accounting expertise by allowing CPAs licensed in other states to practice temporarily in Hawaii, without applying 60 days in advance for temporary licensure.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. Many local businesses have grown by opening offices in multiple states, requiring multiple state tax returns. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will help Hawaii become an easier place to do business. This is good for the local economy. The bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of SB 543.



Melanie Shishido

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and am writing to request your support for Senate Bill 543. I worked for Deloitte & Touche for over 35 years in Hawaii after graduating from the Shidler College at the University of Hawaii at Manoa.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,

Tertia Freas
5603 Poola Street
Honolulu, Hawaii 96821

House District 18 – Representative Mark Hashem
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Howard Y. Ikeda, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local CPA firm preparing tax returns for individuals and various business entities.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Accountancy.

Adoption of mobility legislation will create a system similar to the driver license system which will provide CPAs with the ability to work in different states, while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Howard Ikeda
2150 Okoa Street
Honolulu, HI 96821

House District 18 – Representative Mark Hashem
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543. I work with small businesses on the island of Oahu.

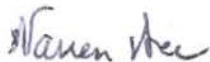
Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your support of SB 543.

Sincerely,



Warren Wee, Ph.D., CPA, CGMA
1541 Dominis Street, #603
Honolulu, HI 96822
House # 24; Senate #11

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Taryn Hinaga, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,



Taryn Hinaga
545 Mananai Place
Honolulu, HI 96818

House District 31 – Representative Aaron Johanson
Senate District 15 – Senator Glenn Wakai

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Christopher Goya and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Christopher Goya
45-614 Apapane Street
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ramona G. Hinck and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. As a consumer doing business in Hawaii, I am the CFO at a private company that develops and licenses healthcare management systems and software for physicians, groups and hospitals nationwide.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

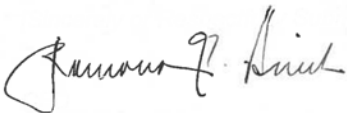
This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients.

Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees and filings.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Ramona G. Hinck
CFO
TeamPraxis, LLC

House District 18 – Representative Mark Hashem
Senate District 9 – Senator Sam Slom

Before the Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Senate Bill 543 In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lisa Ng Kato, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both.

Mobility legislation has already been passed in 49 states – Hawaii is the only state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Lisa Kato, CPA
1188 Bishop Street
Honolulu, HI 96813

House District 26 – Representative Scott Saiki
Senate District 13 – Senator Suzanne Chun Oakland

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Frank L. Robar, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both.

Mobility legislation has already been passed in 49 states – Hawaii is the only state without mobility legislation. Passage of this legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Public Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Frank L. Robar, CPA

House District 12 – Representative Kyle Yamashita
Senate District 7 – Senator Kalani English

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Adrian Hong. I am testifying as a consumer of CPA services and as a CPA (not in public practice) myself. I am president of Island Plastic Bags, Inc. We are a local, family owned business that is now the largest manufacturer of plastic bags in the state of Hawaii. We use certified public accounts for tax planning and tax preparation services.

With a diverse Hawaiian economy, businesses increasingly need specialized expertise. Like many small states, the specialized expertise is not always readily available within Hawaii. The proposed legislation enables Hawaii consumers and businesses to access needed accounting expertise by allowing CPAs licensed in other states to practice temporarily in Hawaii, without applying 60 days in advance for temporary licensure.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill 543.

Sincerely,

Adrian Hong, CPA*
President
Island Plastic Bags, Inc.
*Not in public practice

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Katrina Namnama and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Katrina Namnama
1262 Kukila Street
Honolulu, HI 96818

Jan Hashizume
2110 Kaneka Street, #105
Lihue, HI 96766

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jan Hashizume, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Accountancy.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Jan Hashizume

House District 15 – Representative James Tokioka
Senate District 8 – Senator Ronald Kouchi

Steven Oberg, CPA
4121A Noho Road
Koloa, Hawaii 95756

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Steven Oberg, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a partner in Oberg & Free CPAs in Lihue, Kauai. Our business represents a cross section of our community, mostly smaller, closely held, local businesses and individuals. We provide tax preparation and accounting services for individuals and businesses.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Steven Oberg, CPA

House District 15 – Representative James Tokioka
Senate District 8 – Senator Ronald Kouchi

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Sondra Ouye, CPA (not in public practice) and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,

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

Sondra Ouye
876 Curtis St #2007
Honolulu, HI 96813

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Fiona Bland, CA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Fiona Bland

House District 25 – Representative Sylvia Luke
Senator District 11 – Senator Brian Taniguchi

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Edwin Chung, CPA (not in public practice), and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary

Thank you in advance for your favorable consideration of Senate Bill 543.

Sincerely,



Edwin Chung

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kevin Fujioka and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Fujioka". The signature is fluid and cursive, with a large initial "K" and "F".

Kevin Fujioka
98-684 Naalii Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Brandy Liu.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,

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

Brandy Liu
45-202 Namoku Street
Kaneohe, HI 96744

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Barbara I. Nomura and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.


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 do both. Mobility legislation has already been passed in 49 states.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,



Barbara I. Nomura
46-232 Kalali Street
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543.

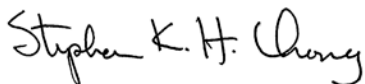
Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Accountancy.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Stephen Chong
1251 Lunalilo Home Road
Honolulu, HI 96825

House District 17 – Representative Gene Ward
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,

Nick Chu, CPA

House District 25 – Representative Sylvia Luke
Senator District 11 – Senator Brian Taniguchi

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Clayton Abe and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of House Bill 543.

Sincerely,



Clayton Abe
1657 Moomimoe Street
Pearl City, HI 96782

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Cindy Yee, CPA and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Cindy Yee
5445 Kuaola Street
Honolulu, Hawaii 96821

Before the Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Joan E. Fujita, CPA and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,

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

Joan E. Fujita
520 Lunalilo Home Road Unit 342
Honolulu, Hawaii 96825

Before the Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lindsey Culbertson and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Sincerely,



Lindsey Culbertson
2415 Ala Wai Blvd
Apt 2004
Honolulu, HI 96815

Before the Senate Committee on Commerce and Consumer Protection

February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jonathan Fukumoto and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Jonathan Fukumoto
94-1153 Mopua Loop M4
Waipahu, HI 96797

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ian J. Ferros and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Ian J. Ferros
98-831 #D Kaonohi Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Janet Au, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Sincerely,

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

Janet Au
1008 Kikeke Avenue
Honolulu, Hawaii 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Stephanie Domingo, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a staff accountant at Oberg & Free CPAs in Lihue, Kauai. The firm represents a cross section of our community, mostly smaller, closely held, local businesses and individuals. We provide tax preparation and accounting services for individuals and businesses.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Stephanie Domingo", enclosed within a hand-drawn oval.

Stephanie Domingo, CPA
1731 Puu Kaa Street
Kapaa, Hawaii 96746

House District 15 – Representative James Tokioka
Senate District 8 – Senator Ronald Kouchi

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Madeline Duffey. I am the Human Resource Manager for a locally owned CPA firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Madeline Duffey
2533 Ala Wai Blvd. #301
Honolulu, HI 96815

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jonathan Goto, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Jonathan Goto
2225 Aha Niu Place
Honolulu, HI 96821

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Melissa Ching and I am employed in a Hawaii CPA firm.

Adoption of mobility legislation will create a system similar to the nation's driver license system which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration in support of SB 543.

Sincerely,



Melissa Ching
99-1236 Napuanani Road
Aiea, HI 96701

House District 33 – Representative Sam Kong
Senate District 16 – Senator Breene Harimoto

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michael T. Chinaka CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. As a consumer doing business in Hawaii and the Chief Financial Officer of the YMCA of Honolulu, having the ability to retain an out-of-state CPA, which has a significant understanding of our business model due to their serving other YMCAs, could certainly enhance our options.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of SB 543.

Respectfully submitted,

Michael T. Chinaka, CPA

Senate Committee on Commerce and Consumer Protection

February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jamie Asato, CPA and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

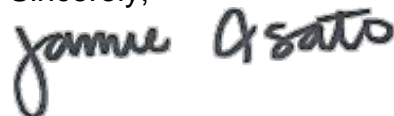
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,

A handwritten signature in black ink that reads "Jamie Asato". The signature is written in a cursive, slightly slanted style.

Jamie Asato
350 Kekupua Street
Honolulu, HI 96825

Before the Senate Committee on Commerce and Consumer Protection

February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Jarinn Afaga-Abreu.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Jarinn Afaga-Abreu
1046 Ehoeho Avenue #325
Wahiawa, HI 96786

Before the Senate Committee on Commerce and Consumer Protection

February 4, 2015

9:00 a.m.

Conference Room 229

Senate Bill 543 In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Reg Baker, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully submitted,

Reg Baker, CPA

House District 19 – Representative Bertrand Kobayashi
Senate District 9 – Senator Sam Slom

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Dani Tarumoto, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,



Dani Tarumoto
2042 Mahao Place
Honolulu, HI 9819

House District 31 – Representative Aaron Ling Johanson
Senate District 14 – Senator Donna Mercado Kim

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Christine Y. Ajirogi.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Christine Y. Ajirogi
91-1826 Waiaama Street
Ewa Beach, HI 96706

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for SB 543.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Lindsey J. Baumgartner
845 Oneawa Street
Kailua, HI 96734

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michael Ching, and I support SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I work in a large accounting firm with offices and resources in practically every state in the United States. I strongly support this bill because of the important and necessary changes to the accounting industry in Hawaii, the increased consumer protection as well as the impact to clients in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states, the District of Columbia, Puerto Rico and the US Virgin Islands – Hawaii is the **only** state without mobility legislation.

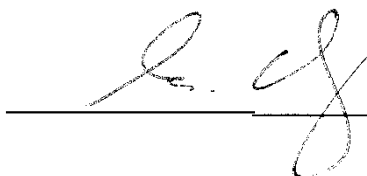
Under our current laws, the Hawaii Board of Public Accountancy does not have the absolute ability to regulate and discipline out-of-state licensees who may be serving clients in Hawaii. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Hawaii businesses would also see a direct benefit from mobility. As the economy becomes more global and more complicated, businesses require specific expertise at a moment's notice. Sometimes the right CPA is from Nebraska and needs to get to Hawaii quickly. Mobility allows Hawaii businesses to get the service they need, when they need it without waiting for forms to be submitted and approved. Reducing barriers means our state's businesses - large and small – can better deliver their products and services around the country and around the world.

As well, this legislation is necessary due to the increasing frequency of Hawaii CPAs practicing across state lines on a temporary basis. It is not unusual to have Hawaii clients with offices in other states, requiring multiple state tax returns. Many states used to require lengthy applications and fees; every other state in the country has eliminated these requirements. If Hawaii continues to be the only state without mobility, there is the possibility that other states may revise their mobility law to preclude Hawaii CPAs from working in their state – as Georgia and Massachusetts have already done - unless they obtain the state-specific license. This would increase fees for Hawaii CPAs and potentially affect the Hawaii CPA's ability to properly serve its client.

Thank you in advance for your consideration of SB 543.

Respectfully Submitted,



A handwritten signature in black ink, appearing to read 'M. Ching', is written over a horizontal line.

Donn Nakamura
1288 Kapiolani Boulevard #1909
Honolulu, Hawaii 96814

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Donn Nakamura, CPA, and I support SB 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am an auditor with Accuity LLP, a local accounting firm. 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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



House District 26 - Representative Scott Saiki
Senate District 12 – Senator Brickwood Galuteria

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Zhihua Zheng and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Zhihua Zheng
45-587 Duncan Drive
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Ty Tirpak.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

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

Ty Tirpak
95-1000 Kuena St.
Mililani Hi 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Devon Yamamoto.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Devon Yamamoto
99-916 Kalamoho Place
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Cory J. Kubota, CPA and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Cory J. Kubota". The signature is fluid and cursive, with the first name "Cory" being the most prominent.

Cory J. Kubota
1066 Koko Kai Place
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Allen Komori and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Allen Komori
627 A 6th Avenue
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

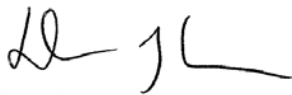
Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Debbie Lee. I am testifying as a consumer of CPA services. I am the Accounting Manager at a local real estate company and a former CPA. We require CPA tax services throughout the year for our company and related entities.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees and filings.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully submitted,



Deborah Lee
746 15th Avenue
Honolulu, HI 96816

House District 19 – Representative Bertrand Kobayashi
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Matthew Sakamoto.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Matthew Sakamoto
45456 Hiipoi Street
Kaneohe, HI 96744

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Robyn Taniguchi and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Robyn Taniguchi
747 Amana Street #410
Honolulu, HI 96814

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Karen Silverstein
710 Kalanipuu Street
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is L. Kahina Perkins and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "L. Kahina Perkins". The signature is fluid and cursive, with a long horizontal stroke at the end.

L. Kahina Perkins
1244C Hunakai Street
Honolulu, HI 96816

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Yukari Narashiba.

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 do both. Mobility legislation has already been passed in 49 states.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Yukari Narashiba
1429 Makiki Street
Honolulu, HI 96814

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Nadine Uratsuka and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

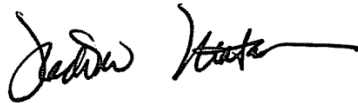
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Nadine Uratsuka
94-1037 Leihaku Street
Honolulu, HI 96797

Edwin L.W. Tam Ho, CPA
681 Hina Avenue
Kahului, Maui, HI 96732

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. We're a small firm providing business and individual tax and accounting services.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

Edwin L.W. Tam Ho, CPA
681 Hina Avenue
Kahului, Maui, HI 96732

House District 9 – Representative Justin Woodson
Senate District 5 – Senator Gilbert Keith-Agaran

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

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Danice Woo, CPA.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.


Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees which were a barrier to serving clients efficiently.

Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Danice Woo
3054 Ala Poha Place
Honolulu, Hawaii 96818

House District 32 – Representative Linda Ichiyama
Senate District 16 – Senator Glenn Wakai

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jessica Takahashi, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Jessica Takahashi
60 North Beretania Street #2006
Honolulu, HI 96817

Before the Senate Committee on Commerce and Consumer Protection

February 4, 2015

9:00 a.m.

Conference Room 229

Senate Bill 543 - In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Luz O. Peirson, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Respectfully submitted,

Luz O. Peirson

House District 37 - Representative Ryan Yamane
Senate District 18 - Senator Michelle Kidani

Harold D. Sasaki, CPA
1238 Aloha Oe Drive
Kailua, Hawaii 96734

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Harold D. Sasaki, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the ONLY state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully submitted,



Harold D. Sasaki, CPA

House District 49 – Representative Ken Ito
Senator District 25 – Senator Laura Thielen

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Jason Kuh.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,

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

Jason Kuh
1717 Mott-Smith Drive Apt #2211
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

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

Conference Room 229

In Support of Senate Bill 543

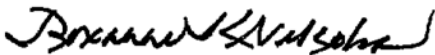
Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Roxanne K. Nekoba, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Roxanne K. Nekoba
653 Kealahou Street
Honolulu, Hawaii 96825

House District 17 – Representative Gene Ward
Senator District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Trisha Nomura, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am currently the Vice President of Strategic Services at HiHR, which is a division of The Hawaii Group. The Hawaii Group ranked #57 on the Hawaii Business Top 250 ranking of companies in Hawaii, and employs individuals on Oahu, Kauai, Maui, and the Big Island.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of SB 543.

Sincerely,



Trisha Nomura, CPA
47-710 Hui Ulili Street
Kaneohe, HI 96744

House District 48 – Representative Jarrett Keohokalole
Senate District 24 – Senator Jill Tokuda

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Cyd K. Nishino.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Cyd K. Nishino
1302-A Moanalualani Court
Honolulu, HI 96819

Kristi Nohealani Lefforge
236 Aikapa St
Kailua, HI 96734

Senate Committee on Commerce and Consumer Protection

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

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I am the director of Consulting Services with IntrapriseTechKnowlogies LLC, a specialized CPA firm dedicated to helping small businesses and middle market organizations leverage strategic technologies and proactively manage their business and technical risks.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

As a CPA, I value ethics and accountability. Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Thank you in advance for your consideration of Senate Bill 543.

Respectfully Submitted,

Kristi N. Lefforge

Kristi N. Lefforge
236 Aikapa St.
Kailua, HI 96734

House District 50 – Representative Cynthia Thielen
Senate District 24 – Senator Jill Tokuda

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Shari Nakamura, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states.

Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Passage of mobility legislation will give clear authority to the Hawaii Board of Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Public Accountancy.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Shari Nakamura
94-773 Lumiauau Street
Honolulu, Hawaii 96797

House District 37 – Representative Ryan Yamane
Senate District 18 – Senator Michelle Kidani

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Lyndy Lien.

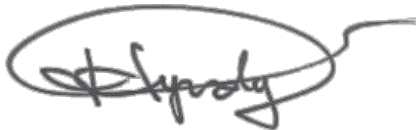
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read "Lyndy Lien", enclosed within a hand-drawn oval. A long, thin horizontal line extends from the right side of the oval.

Lyndy Lien
Hobron Ln. Apt 3014
Honolulu, HI 96815

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Sincerely,



Martha Norton
463 Opihikao Place
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

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

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Gale Oberg, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a partner at Oberg & Free CPAs in Lihue, Kauai. The firm represents a cross section of our community, mostly smaller, closely held, local businesses and individuals. We provide tax preparation and accounting services for individuals and businesses.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully submitted,



Gale Oberg, CPA
Oberg & Free, CPAs
4473 Pahee St., Ste P
Lihue, HI 96766

House District 15 – Representative James Tokioka
Senate District 8 – Senator Ronald Kouchi

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Chad Quillopo and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Chad Quillopo
1103 Acacia Road Apt. 205
Pearl City, HI 96782



JEANNA THACKER. CPA

TA AND ACCOUNTING SERVICES

Before the Senate Committee on Commerce and Consumer Protection

February 4, 2015

9:00 a.m.

Conference Room 229

Senate Bill 543 In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jeanna Thacker, CPA, and I support **SB 543** to regulate out-of-state CPAs practicing accountancy in Hawaii. I have a small practice on the island of Maui preparing tax returns, in addition to working remotely for a CPA firm in California.

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 do both. Mobility legislation has already been passed in 49 U.S. states-Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest.

I humbly ask for your support of SB 543.

Respectfully,

Jeanna Thacker
10 Iliwai Loop
Kihei, HI 96753

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Raymond Yamasaki, CPA and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,

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

Raymond Yamasaki
98-2068 Kipikua Street
Aiea, HI 96701

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support


Dear Sir/Madam:

Thank you for the opportunity to testify in support of Mobility legislation, Senate Bill 543. I am Ann Kennedy, Faculty in Accounting and Accounting Program Coordinator at Kauai Community College.

I believe this bill will break down artificial barriers to interstate practice as well as enhance the regulatory system to ensure consumer protection. This legislation will allow non-resident CPAs with valid state licenses to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii will have the increased option of selecting the CPA best suited to providing timely services regardless of location, and without hindrances of unnecessary forms, fees, and filings. This would be a positive move in the right direction for all involved.

May I humbly ask for your support of the CPA Mobility legislation, Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ann Y. Kennedy', is written on a light yellow rectangular background.

Ann Y. Kennedy
Faculty, Accounting & Business
Kauai Community College

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Talon Kishi, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. With so many opportunities for employment as a CPA across the nation, mobility is a necessity for any CPA in order to minimize time and cost requirements.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Talon Kishi
98-487 Koauka Loop B1704
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Gail Okouchi and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Gail Okouchi
94-732 Kamalo Street
Waipahu, HI 96797

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Trudy Lynn Pajinag, CPA and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Trudy Lynn Pajinag
98-099 Uao Place #709
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Sean Yamashita.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Sean Yamashita
1415 Victoria Street #701
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Alyson Suehiro and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

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

Alyson Suehiro
4616 Moho Street
Honolulu, HI 96816

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Sumon KyiWin and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Sumon KyiWin
1920 Ala Moana Blvd.
Honolulu, Hawaii 96815

House District 22 – Representative Tom Brower
Senator District 12 – Senator Brickwood Galuteria

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Mamina Tahara and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in blue ink, appearing to be 'Mamina Tahara', with a long horizontal stroke extending to the right.

Mamina Tahara
98-1040 Moanalua Rd., Apt. #104
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kimberly R. Ikeda, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

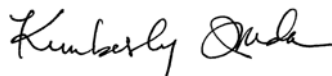
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Accountancy.

Adoption of mobility legislation will create a system similar to the driver license system which will provide CPAs with the ability to work in different states, while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Respectfully submitted,



Kimberly Ikeda
2150 Okoa Street
Honolulu, HI 96821

House District 18 – Representative Mark Hashem
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Todd Jinbo and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read 'T Jinbo', with a stylized flourish at the end.

Todd Jinbo
3234 Pinaoulu Street
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Kim Jones. I am a CPA specializing in taxes with approximately twenty years of tax experience in Hawaii.


In order for CPAs to offer fast and efficient service to clients nationwide, including Hawaii CPA's who perform work for clients on the mainland, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected as I have seen unfortunate examples of individuals who have relied on advise from unethical tax advisors. This proposed legislation will accomplish both objectives. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation which at this point is embarrassing for Hawaii.

Passage of mobility legislation will give authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

In closing, I ask you to please support Senate Bill 543.

Sincerely,



Kim Jones
1590 Kalaniuka Place
Honolulu, HI 96821

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Warren Chee, CPA and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Warren Chee". The signature is written in a cursive style with a large initial "W".

Warren Chee
232 Kaiolohia Place
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

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

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Clayton Chen and I am employed in a CPA firm.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the only state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision.

Please support SB 543.

Respectfully submitted,



Clayton Chen
6761 Pukoo Street
Honolulu, HI 96825

House District 18 – Representative Mark Hashem
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Maya Hananoki, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

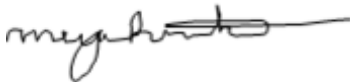
Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Maya Hananoki
796 Isenberg St #19F
Honolulu, HI 96826

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is James Hasselman, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I have been a CPA in Hawaii since 1987, working for a large international accounting firm for 22+ years, and more recently as a sole practitioner for the last 8 years. I focus on nonprofit organizations, union trust funds, and small businesses. I provide audit and tax services to these entities.

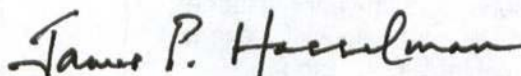
Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Respectfully submitted,



James P. Hasselman

Senate District 11 – Senator Brian Taniguchi
House District 23 – Representative Isaac Choy

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am writing to request your support for SB 543.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Nichole Gioiello
46075 Aliipapa Pl #1414
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

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

Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Kaniala Gomes.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Kaniala Gomes". The signature is fluid and cursive, with a long horizontal flourish at the bottom.

Kaniala Gomes
1428 Humuula St.
Kailua, HI 96734

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Daven Hermosura.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Daven Hermosura
91-1164 Paaniana Street
Ewa Beach, HI 96701

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Scott Hiramoto.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Scott Hiramoto
1374 Laukahi Street
Honolulu, HI 96821

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Ty K. Kubota

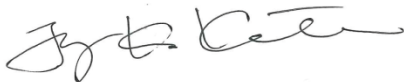
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,



Ty K. Kubota
99-722 Holoai Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Carolyn Ching, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,

Carolyn Ching, CPA

House District 26 – Representative Scott Saiki
Senate District 12 – Senator Brickwood Galuteria

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Cory Yuh.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Cory Yuh
94-1122 Mikilana Place
Waipahu, HI 96797



Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill No. 543. My name is Dustin Verity and I am a small Certified Public Accountant ("CPA") firm owner. I am writing in favor of this bill to regulate out-of-State CPAs practicing in the State of Hawaii.

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 would address the need for CPAs to practice across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving our clients. Mobility legislation has already passed in 49 U.S. States – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline any CPA practicing in Hawaii, regardless of where they are licensed to practice.

I humbly ask for your support of Senate Bill No. 543.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Dustin T. Verity".

Dustin T. Verity, CPA
Managing Principal

KENT K. TSUKAMOTO, CPA
1033 Maunanani Street
Honolulu, Hawaii 96825

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kent K. Tsukamoto and I have been a practicing Hawaii CPA since 1978. I am a past chairman of the State of Hawaii Board of Public Accountancy and am currently the managing partner of Accuity LLP, a locally based, locally owned CPA firm. I strongly support this bill.

We serve Hawaii based clients who have operations in multiple states and who have compliance responsibilities that span multiple jurisdictions. These Hawaii businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

As a former member of the Board of Accountancy, I firmly believe that mobility legislation will strengthen and serve the public interest as it will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii. This will enable the Board to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Thank you for the opportunity to express my support for Senate Bill 543.

Mahalo nui loa,

A handwritten signature in black ink that reads "Kent K. Tsukamoto". The signature is written in a cursive style with a large, stylized initial "K".

Kent K. Tsukamoto, CPA

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Dean Ueda, CPA and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,



Dean Ueda
98-1737 Halakea Street
Aiea, HI 96701

House District 33 – Representative Sam Kong
Senate District 16 – Senator Breene Harimoto

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Christopher Loo and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Christopher Loo
60 N. Beretania St. #1426
Honolulu, HI 96817

Before the Senate Committee on Commerce and Consumer Protection

February 4, 2015

9:00 a.m.

Conference Room 229

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Galen G. L. Lum, CPA and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I have an active public accounting practice that is going on thirty three years now.

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 would do both. Mobility legislation has already been passed in 49 states – Hawaii is the ONLY state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees and filings.

Legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I respectfully ask for your support of Senate Bill 543.

Sincerely submitted,

Galen G. L. Lum, CPA

House District 23 – Representative Isaac Choy
Senate District 11 – Brian Taniguchi

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kevin Fujioka and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Kevin Fujioka". The signature is fluid and cursive, with a large initial "K" and "F".

Kevin Fujioka
98-684 Naalii Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Candace Gale and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script that reads "Candice Gale".

Candice Gale
1415 Victoria Street Apt 907
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lauren Komori, CPA and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

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

Lauren Komori
852 20th Avenue
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Chase Masuda and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

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

Chase Masuda
46-452 Makena Street
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:


My name is Colin Lee and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a Realtor and former CPA, and my clients often require tax expertise from CPAs during the home buying and selling processes.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

As a Realtor with a certificate in relocation services, I work with many clients who are relocating to and from the mainland that would benefit from this bill.

Thank you in advance for your consideration of SB 543.

Respectfully submitted,



Colin Lee
746 15th Avenue
Honolulu, HI 96816

House District 19 – Representative Bertrand Kobayashi
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Todd K. Matsushita, a Principal at a Hawaii CPA firm which provides assurance, tax and consulting services to numerous Hawaii companies of all sizes doing business across numerous state jurisdictions. I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Todd K. Matsushita
98-693 Keikialii Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Allison Silva and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Further, this bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully submitted,



Allison P. Silva

House District 51 – Representative Chris Lee
Senate District 25 – Senator Laura Thielen

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Bradley Nagasako.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Bradley Nagasako
737 Olokele Avenue #1604
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Denny Nakayama and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

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 do both. Mobility legislation has already been passed in 49 states.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Denny Nakayama
2821A Manoa Road
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is David Saito and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

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

David Saito
7160 Hawaii Kai Dr. #217
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Justin Pate and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Sincerely,



Justin Pate
98-1911 Kaahumanu St.
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Kelly Nagata.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Kelly Nagata". The signature is fluid and cursive, with the first name "Kelly" written in a larger, more prominent script than the last name "Nagata".

Kelly Nagata
840 Alamuku Street
Honolulu, HI 96821

Before the Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Rhea Maddox and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your favorable support of SB 543.

Sincerely,



Rhea Maddox
95-703 Kaululena St.
Miilani, HI 96789

House District 37 – Representative Ryan Yamane
Senate District 18 – Senator Michelle Kidani

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read 'Nicholas Miyamoto', with a long horizontal line extending to the right.

Nicholas Miyamoto
2897 Poelua St.
Honolulu, HI 96822

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Brysson Morita and I am writing to request your support for Senate Bill 543.

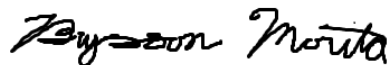
Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Brysson Morita
3911-A Maunaloa Ave.
Honolulu, HI 96816

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jerrilyn Piezer and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Jerrilyn Piezer
92-5040 Limukele Street
Kapolei, HI 96707

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Mun-Hee Song and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mun-Hee Song". The signature is written in a cursive, flowing style.

Mun-Hee Song
2754 Kuilei Street
Honolulu, Hawaii 96826

House District 21 – Representative Scott Nishimoto
Senator District 10 – Senator Les Ihara

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Edmund Nakano, CPA, employed in business and industry, and I am writing to request your support for Senate Bill No. 543.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii Board of Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Edmund N. Nakano
98-709 Nohoaupuni Place
Aiea, HI 96701

House District 33 – Representative Sam Kong
Senate District 16 – Senator Breene Harimoto

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Colleen Victorino.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

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

Colleen Victorino
1335 Wilder Avenue, #105
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

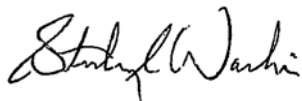
My name is Stanley Wachi, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am an owner of a CPA firm practicing in the areas of audit, taxation and business consulting.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees which were a barrier to serving clients efficiently. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Stanley Wachi
98-1685 Piki Street
Aiea, HI 96701

House District 33 – Representative Sam Kong
Senate District 16 – Senator Breene Harimoto

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Joshua Sakamoto, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. *[Add a personal statement on the type of CPA work you do - i.e., small firm, B&I, tax, audit, consulting, etc.]*

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Joshua Sakamoto
2232 Kapiolani Blvd. #402
Honolulu, HI 96826

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Valerie K. Kono.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Valerie K. Kono
1620 Waialele Street
Honolulu, HI 96819

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Elizabeth PY Koo (CPA license # 3313) and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am currently working at Kirio & Company, Inc. as the tax director providing clients with accounting and tax services.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Elizabeth Koo, CPA
1288 Kapiolani Blvd.
Honolulu, HI 96814

House District 26 – Representative Scott Saiki
Senate District 12 – Senator Brickwood Galuteria

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Danya Luong and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill 543.

Sincerely,

A handwritten signature in cursive script that reads "Danya Luong". The signature is written in black ink and is positioned above the typed name and address.

Danya Luong
1314 Piikoi Street #402
Honolulu, HI 96814

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Chalei Maduli and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,

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

Chalei Maduli
531 N Judd St. Apt. C
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Masako S. Ruiz and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Sincerely,



Masako S Ruiz
91-6550 Kapolei Parkway #3F4
Ewa Beach, HI 96706

Wendell . Lee
- 56 Leihulu Place
Aiea, HI 6701

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543. I am one of the owners of Hawaii CPA firm that employs approximately 90 Hawaii residents. My clients include small and large businesses, local individuals and mainland clients where we provide audit, consulting and tax services. My firm serves business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Because Hawaii does not have a mobility law, my firm cannot practice freely in two states on the mainland and CPA's from other states practicing in Hawaii should be subject to Hawaii's jurisdiction.

I humbly ask for your support of SB 543.

Sincerely,



Wendell K. Lee
Representative District No. 33
Senate District No. 16

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Gordon Tom, CPA and I am the current president of the Hawaii Society of Certified Public Accountants (HSCPA). In addition to my role as president of the HSCPA, I am an audit manager with the locally owned CPA firm of KMH LLP (KMH), which is a full-service CPA firm of approximately 65 professionals located in Honolulu. KMH services some of the largest companies and organizations in Hawaii.

Many CPAs and CPA firms, such as KMH, serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Gordon Tom, CPA

House District No. 17 – Representative Gene Ward
Senate District No. 9 – Senator Sam Slom

Roen K. Hirose
79 Kamaiki Circle
Kahului, Hawaii 96732

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Roen K. Hirose, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Roen K. Hirose, CPA

House District 9 – Representative Justin Woodson
Senate District 5 – Senator Gilbert Keith-Agaran

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Michelle Kaneshiro. I am testifying as a consumer of CPA services. Similar to legal or other technical industries, CPA services sometime need the advice of experts from outside of Hawaii. It is only reasonable to give CPAs the mobility to practice in various states so that customers like myself can get the best advice. When possible I always contact local service providers, but sometimes the expertise I need is just not in Hawaii due to our lack of volume in certain types of transactions.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

Our business has experienced challenges with the reciprocity requirements when obtaining services for specialized valuations, complex mergers & acquisitions, complex real-estate transactions, and understanding certain complex federal tax and mainland state tax rules. Often, the need for these services is immediate, but the temporary licensure requirements in Hawaii make doing business here more difficult than doing business in mainland jurisdictions. Passage of this legislation would improve the system and help businesses like ours.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Sincerely,



Michelle Kaneshiro

Controller
MW Group, Ltd

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Adrian Hong. I am testifying as a consumer of CPA services and as a CPA (not in public practice) myself. I am president of Island Plastic Bags, Inc. We are a local, family owned business that is now the largest manufacturer of plastic bags in the state of Hawaii. We use certified public accounts for tax planning and tax preparation services.

With a diverse Hawaiian economy, businesses increasingly need specialized expertise. Like many small states, the specialized expertise is not always readily available within Hawaii. The proposed legislation enables Hawaii consumers and businesses to access needed accounting expertise by allowing CPAs licensed in other states to practice temporarily in Hawaii, without applying 60 days in advance for temporary licensure.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill 543.

Sincerely,

Adrian Hong, CPA*
President
Island Plastic Bags, Inc.
*Not in public practice

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Darryl K. Nitta". The signature is written in a cursive, flowing style.

Darryl K. Nitta
1200 Queen Emma Street, #1405
Honolulu, HI 96813

Mark Hayes
3511 Waakawa St.
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for mobility. Our firm has approximately 40 professionals doing primarily audit and tax related work in Hawaii. We will occasionally do work requiring filings in states other than Hawaii

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements.

Thank you in advance for your consideration of Senate Bill No. 543

Sincerely,



Robert K. Hatanaka
2025 Citron St., #2
Honolulu, HI 96826

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Robert K. Hatanaka, CPA, and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I and my CPA firm, CW Associates, CPAs are independent auditors of financial statements.

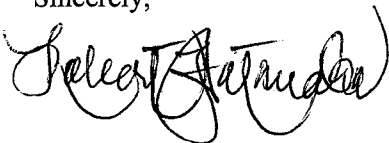
Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert K. Hatanaka", written in a cursive style.

Carleton L. Williams
2226-A Cooper Road
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for 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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Lori Taira
94-146 Alake Street
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for mobility. I have been in public accounting for 28 years, and provide tax services to clients in various industries.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Lori Taira". The signature is fluid and cursive, with the first name "Lori" being more prominent than the last name "Taira".

Michiko Hikita
1326 Keeaumoku Street, Apt 402
Honolulu, HI 96814

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of 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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink that reads "Michiko Hikita". The signature is written in a cursive, slightly slanted style.

Dori Kaneshiro
3412A Waiialae Avenue
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for 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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

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

Bonnie Takamiya
520 Lunalilo Home Road, #6123
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for 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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in cursive script that reads "Bonnie Takamiya".

Julie Layugan
2609 Puninoni Street
Wahiawa, HI 96756

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Julie Layugan, CPA, and I support Bill No. 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Mark Inafuku
91-1017 Maulihiwa St.
Kapolei, HI 96707

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for 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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Gwen Benevedes
350 Aoloa Street, Apt. C-213
Kailua, HI 96734

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Gwen Benevedes. I provide administrative services in a CPA firm and love to become a CPA in the near future.

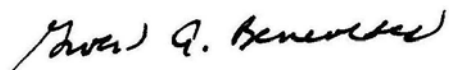
Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Melissa Edelheit
44-137 D. Kauinohea Place
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Melissa Edelheit, CPA, and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

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

Brandon Ogimi
95-103 Imina Pl.
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Brandon Ogimi and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

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

Jonathan K. Dalit
2236 Kalihi Street
Honolulu, HI 96819

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Jonathan K. Dalit.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink that reads "Jonathan K. Dalit". The signature is written in a cursive, flowing style.

Dustin Ino
2819-A Kahawai St.
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Dustin Ino.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Dustin Ino". The signature is fluid and cursive, with the first name "Dustin" being more prominent than the last name "Ino".

Rodney M. Harano
2326 Star Road
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Rodney M. Harano, CPA, and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to be 'RH', with a long horizontal stroke extending to the right.

Crystie Ogi
1050 Kinau St., Apt 208
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Crystie Ogi. I am a tax associate at a public accounting firm.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in cursive script that reads "Crystie Ogi". The signature is written in black ink and is positioned below the typed name.

Lauren Bresnahan
217 Oneawa Kai Pl.
Kailua, HI 96734

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for 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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Lauren B.", followed by a long horizontal flourish.

Ka Lee Chow
4422 Likini Street
Honolulu, HI 96818

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ka Lee Chow, CPA, and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,



Kanani Nakagawa
91-1040 Kaiiau Ave., #120
Kapolei, HI 96707

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Kanani Nakagawa.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read 'K Nakagawa', with a large, stylized loop at the end.

Maryjean Saguid
1225 Hoolaulea St.
Pearl City, HI 96782

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for mobility.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Sincerely,

Maryjean Saguid

Chelsea Maemori
418 Opihikao Pl.
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Chelsea Maemori and I work as an auditor for an public accounting firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

Handwritten signature of Chelsea E. Maemori in cursive script.

Christine Almogela
2648 Kuilei St., Apt C74
Honolulu, HI 96826

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Christine Almogela and I am an auditor for an public accounting firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

Handwritten signature of Christine Almogela in cursive script.

Leizell Joy Ramos
6002 Kaniela Place
Honolulu, HI 96821

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Leizell Joy Ramos.

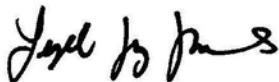
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Sui Ling Kwong
2651 Kuilei St., Apt B-71
Honolulu, HI 96826

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Sui Ling Kwong.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Sui Ling Kwong". The signature is written in a cursive, flowing style.

Melanie King
1050 Bishop St., Ste 195
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Melanie King, CPA, and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in cursive script that reads "Melanie King".

Terrence Chang An Mott
91-6425 Kapolei Parkway
Ewa Beach, HI 96706

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Terrence Chang An Mott, CPA, and I support Bill No. 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Sincerely,



Gavin Loo
91-1173 Kama'aha Ave., #1002
Kapolei, HI 96707

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Gavin Loo, CPA, and I support Bill No. 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Philip Davis
1543 Makiki St., #405
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Philip Davis, CPA, and I support Bill No. 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Sincerely,



Sondra Moffit
47-565 Alawiki St.
Kaneohe, HI 96707

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Sondra Moffit, CPA, and I support Bill No. 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

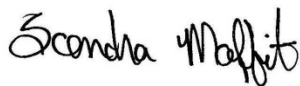
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink that reads "Sondra Moffit". The signature is written in a cursive, slightly slanted style.

Marc Miura
92-128 Amai Place
Kapolei, HI 96707

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Marc Miura, CPA, and I support Bill No. 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Michael Williams
2226-A Cooper Road
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michael Williams, CPA, and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of Senate Bill No. 543.

Sincerely,

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

Michael Bowen Xu
225 Queen Street, Apt 10G
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michael Bowen Xu, CPA, and I support Bill No. 543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I do audit work for a local CPA firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,



Joella Kawamoto
1745 Ala Amoamo St., #L
Honolulu, HI 96819

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for 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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

I humbly ask for your support of Senate Bill No. 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Joella Kawamoto". The signature is fluid and cursive, with a large, sweeping initial "J".

Kira Young
2525 Date Street, #403
Honolulu, HI 96826

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of mobility. My name is Kira Young.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Sincerely,

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

Terri Fujii
919 Kahena Street
Honolulu, Hawaii 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015
9:00 a.m.
Conference Room 312

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA, licensed in the State of Hawaii, and I am writing to request your support for mobility. I am an audit partner at CW Associates, CPAs and a retired office managing partner of the Honolulu office of Ernst & Young LLP.

Our firm serves business clients that have operations in multiple states and compliance responsibilities that span multiple jurisdictions. Our clients need their Hawaii CPA to be able to practice in other states. Practice mobility gives us the ability to gain temporary practice privileges outside of Hawaii without obtaining an additional license in another state in order to serve a client.

Our firm also serves business clients that have complex, technical accounting and tax needs, which we can best serve with the assistance from CPAs in other states who have the experience needed. Practice mobility gives us the ability to utilize the services of these CPAs for our Hawaii based clients without them having to obtain a temporary permit to practice in Hawaii. The time required for a mainland CPA to obtain a temporary permit to practice does not allow us to serve the needs of Hawaii's businesses on a timely basis.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements, except Hawaii which still requires the lengthy licensing process. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary, which is not currently the situation.

Please support Senate Bill No. 543. Thank you for the opportunity to testify.

Respectfully Submitted,



Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Alan Kobayashi, CPA. I am the managing partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Many CPAs and CPA firms, such as KKDLY, serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client. In addition, practice mobility will allow us to better serve our Hawaii resident clients. For example, the State of Massachusetts' mobility provisions does not allow CPAs certified in the State of Hawaii to represent their clients since Hawaii has yet to adopt practice mobility.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Alan E. Kobayashi, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Adam Campbell. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Adam Campbell

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Alicia Absher. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

I humbly ask for your support of SB 543.

Sincerely,

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

Alicia Absher

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Carmen Ho. I am a senior accountant with the audit department of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Sincerely,



Carmen Ho

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Celeste Yonamine, CPA. I am a senior manager in the audit department of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Celeste Yonamine, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Charlene Sunio. I am a manager with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Charlene Sunio

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Devin Pang. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Devin Pang

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Duane Akamine, CPA. I am a senior accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

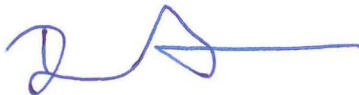
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Duane Akamine, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Ernest Chu. I am an auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Ernest Chu

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Fely Cachero. I am the chief financial officer with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Fely Cachero

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Gordon D. Ciano, CPA. I am an audit partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

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

Gordon D. Ciano, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Guy Nishihira, CPA. I am an audit principal with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Guy Nishihira, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Harshana Subasinghe. I am a senior accountant in the tax department of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

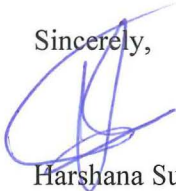
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Harshana Subasinghe

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Helen Otake. I am an employee of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

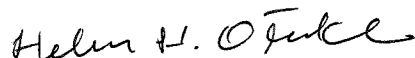
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Helen Otake

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Jacob Lowder. I am an employee of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Jacob Lowder

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Jennifer Isobe, CPA. I am an audit principal with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Jennifer Isobe, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Jesse C. Soberman. I am an auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

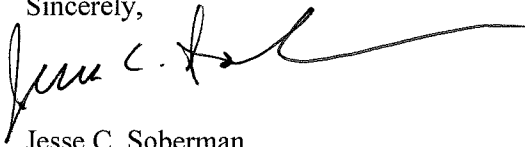
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

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

Jesse C. Soberman

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Joel F. Zablan. I am a senior accountant with the audit department of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

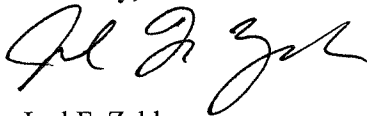
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Joel F. Zablan

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Jon M. Yasuda, CPA. I am a tax partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Jon M. Yasuda, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Josie Magsipoc. I am an employee of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Josie Magsipoc

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Justin Ogata. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Sincerely,



Justin Ogata

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Kristen Ota. I am an auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

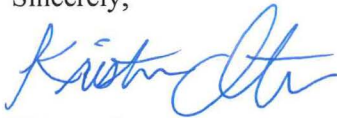
Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Kristen Ota

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Leinnan Roylo. I am an auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Leinnan Roylo

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Lori Y. Lee. I am an employee of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

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I humbly ask for your support of SB 543.

Sincerely,



Lori Y. Lee

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Lynn Kelley. I am an employee of the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

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This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Lynn Kelley

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Marie Nesheim, CPA. I am a senior auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

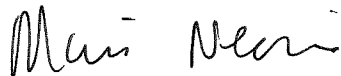
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

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I humbly ask for your support of SB 543.

Sincerely,



Marie Nesheim, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Mary Ann Dimaya. I am a senior auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

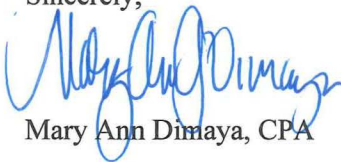
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Sincerely,



Mary Ann Dimaya, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Michelle Villamor. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

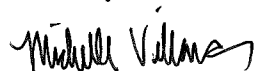
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Michelle Villamor

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Rachael Gabaylo. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Rachael Gabaylo

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Ralph Kanetoku, CPA. I am an audit partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Many CPAs and CPA firms, such as KKDLY, serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client. In addition, practice mobility will allow us to better serve our Hawaii resident clients. For example, the State of Massachusetts' mobility provisions does not allow CPAs certified in the State of Hawaii to represent their clients since Hawaii has yet to adopt practice mobility.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

A handwritten signature in black ink, appearing to read "Ralph T. Kanetoku", with a long horizontal line extending to the right.

Ralph T. Kanetoku, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Richard E. Freitas, CPA. I am a tax partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Richard E. Freitas, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Robyn Kawamura, CPA. I am an audit principal with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,

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

Robyn Kawamura, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Rodney M. Saito, CPA. I am a tax partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

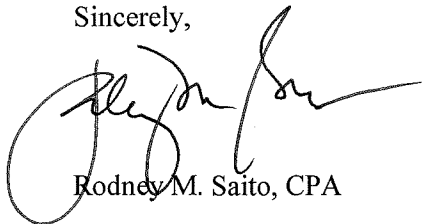
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Rodney M. Saito, CPA

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Sara Ann Lee. I am a senior auditor with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

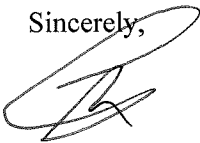
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Sara Ann Lee

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Sharon Lee. I am a tax accountant with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC), which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,



Sharon Lee

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of HB 243. My name is Stanford Lum, CPA. I am a tax partner with the locally owned CPA firm of KKDLY LLC (formerly known as Kobayashi, Kanetoku, Doi, Lum & Yasuda CPAs LLC, which is a full-service CPA firm of approximately 55 professionals located in Honolulu. KKDLY services some of the largest companies and organizations in Hawaii.

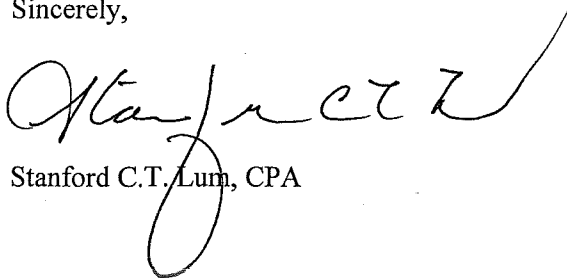
Many CPAs and CPA firms, such as KKDLY, serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client. In addition, practice mobility will allow us to better serve our Hawaii resident clients. For example, the State of Massachusetts' mobility provisions does not allow CPAs certified in the State of Hawaii to represent their clients since Hawaii has yet to adopt practice mobility.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of HB 243.

Sincerely,



Stanford C.T. Lum, CPA

Michael F. Simonds, CPA
1728 Wili Pa Loop
Wailuku, Maui, Hawaii 96793

Senate Committee on Commerce and Consumer Protection

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

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Michael F. Simonds, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. The main focus of my work is tax preparation and entails the preparation of state returns, including Hawaii and non-Hawaii returns.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully submitted,

Michael F. Simonds, CPA

Michael F. Simonds, CPA
1728 Wili Pa Loop
Wailuku, Maui, Hawaii 96793

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Julie J. Jong, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Julie J. Jong
1707 Saint Louis Dr.
Honolulu, HI 96816

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Lyn Katahira.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill 543.

Sincerely,

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

Lyn Katahira
1425 Ward Ave #8W
Honolulu, HI 96822

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is A. Aulani Kaanoi. I am testifying as a consumer of CPA services. I am a CPA (not in public practice) working in Higher Education in Hawaii.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

With a diverse Hawaiian economy, businesses increasingly need specialized expertise. Like many small states, the specialized expertise is not always readily available within Hawaii. The proposed legislation enables Hawaii consumers and businesses to access needed accounting expertise by allowing CPAs licensed in other states to practice temporarily in Hawaii, without applying 60 days in advance for temporary licensure.

In my many years of doing business in Hawaii, I have often been confronted with the challenge of securing expert CPA services on short notice. At times, business required accounting specialists that were not available in Hawaii, and requirements for out-of-state CPAs to temporarily practice in Hawaii made it difficult to engage the services when we needed them. This legislation would make it easier to access the specialized services we need, when we need them.

Thank you in advance for your consideration of SB 543.

Sincerely,



A. Aulani Kaanoi
500 B Mananai Place
Honolulu, HI 96818

House District 31 – Representative Aaron Johanson
Senate District 15 – Senator Glenn Wakai

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Adam Tamashiro and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Adam Tamashiro
1286 Kalani Street, B201
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Manoj Samaranayake, CPA and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of SB 543.

Sincerely,



Manoj Samaranayake
94-1119 Kapukawai Street
Waipahu, HI 96797

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Gary Kuba, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink that reads "Gary M. Kuba". The signature is written in a cursive, flowing style.

Gary M. Kuba, CPA

House District 23 – Representative Isaac Choy
Senate District 11 – Senator Brian Taniguchi

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lawson R. Kendall, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of SB 543.

Sincerely,

Lawson R Kendall

House District 18 – Representative Mark Hashem
Senate District 9 – Senator Sam Slom

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Christopher Y. Ichiki and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of SB 543.

Sincerely,



Christopher Y. Ichiki
2781 Kapiolani Blvd., #202
Honolulu, HI 96826

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Joyce Kagawa and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Joyce Kagawa
1147 Ala Napunani Street, #606
Honolulu, HI 96818

Senate Committee on Commerce and Consumer Protection

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

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Yvonne Lin and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

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

Yvonne Lin
94-338 Keahilele Place
Mililani, HI 96789

House District 45 – Representative Lauren Matsumoto
Senate District 18 – Senator Michelle Kidani

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for SB 543.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Matthew Oda
2029 Nuuanu Ave. #1203
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Beverly Ann Y.J. Mercado and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a full-charge bookkeeper for a small accounting firm.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you for your consideration of Senate Bill 543.

Sincerely,



Beverly Ann Y.J. Mercado
1611 Miller Street #103
Honolulu, HI 96813

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Jillian Sterling and I am writing to request your support for SB 543.

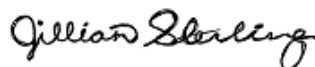
Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Jillian Sterling
3711 Amapa Lane
Honolulu, HI 96818

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Jayson Kramer.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

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

Jason Kramer
44-672 Kaleinani Pl. #6
Kaneohe, HI 96744

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kip Masuda and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of Senate Bill 543.

Sincerely,

A handwritten signature in blue ink, appearing to read "Kip Masuda".

Kip Masuda
46-452 Makena Street
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lauren Kawamoto, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both.

Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Lauren Kawamoto
94-244 Hokulewa Loop
Mililani, HI 96789

House District 37 – Representative Ryan Yamane
Senate District 18 – Senator Michelle Kidani

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Sandra Kamiya, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Sandra Kamiya
95-1044 Aliana Street
Mililani, HI 96789

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

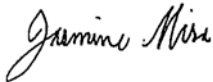
Thank you for the opportunity to testify in support of SB 543. My name is Jasmine Mira and I am employed in a CPA firm.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision.

Please support SB 543.

Respectfully submitted,



Jasmine Mira
94-1162 Hiapo Street
Waipahu, HI 96797

House District 38 – Representative Henry Aquino
Senate District 17 – Senator Clarence Nishihara

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Diana Sanborn and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of Senate Bill 543.

Sincerely,



Diana Sanborn
478 Kunehi Street #102
Kapolei, HI 96707

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kristi Teruya, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.


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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of SB 543.

Sincerely,



Kristi Teruya
2101 Laukahi Street
Honolulu, HI 96821

House District 18 – Representative Mark Hashem
Senate District 9 – Senator Sam Slom

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of SB 543. My name is Keith Tanaka.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Keith Tanaka
98-734 Keikialii Street
Aiea, HI 96701

Paul A. Helfer, CPA
710 Lunalilo Street
Honolulu, Hawaii 96813

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Paul A. Helfer, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Please support SB 543. Thank you for the opportunity to testify.

Respectfully submitted,



Paul A. Helfer, CPA

House District 26 – Representative Scott Saiki
Senate District 11 – Senator Brian Taniguchi

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kenji Yamaoka and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,

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

Kenji Yamaoka
663 North King Street
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Donny Shimamoto. I am the founder and managing director of IntrapriseTechKnowlogies LLC, a specialized CPA firm dedicated to helping small businesses and middle market organizations leverage strategic technologies, proactively manage their business and technical risks, and enable balanced organizational growth and development.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Respectfully Submitted,

Donny Shimamoto

Donny Shimamoto
178 Walker Avenue
Wahiawa, HI 96786

House District 46 – Representative Marcus Oshiro
Senate District 22 – Senator Donovan Dela Cruz

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Annie Wu and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

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

Annie Wu
625 Kunawai Lane Apt. D
Honolulu, HI 96817

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony of Laura Wiley, CPA Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Laura Wiley, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii Board of Public Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Respectfully submitted,

A handwritten signature in cursive script that reads "Laura Wiley CPA". The signature is written in black ink on a white background.

Laura Wiley, CPA

Duane Watanabe, CPA
1288 Kapiolani Blvd.
Honolulu, HI 96814

Senate Committee on Commerce and Consumer Protection

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

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Duane Watanabe, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the ONLY state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Duane Watanabe, CPA

House District 26 – Representative Scott Saiki
Senate District 12 – Senator Brickwood Galuteria

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Randi Tanakaya.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Randi Tanakaya
99-447 Hokea Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lynelle Tamashiro, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support SB 543. Thank you for the opportunity to testify.

Sincerely,



Lynelle Tamashiro
95-1066 Alaoki Street
Mililani, HI 96789

House District 36 – Representative Beth Chang
Senate District 22 – Senator Donovan Dela Cruz

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Eric Tsukamoto and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Eric Tsukamoto
45-474 Nakulua St.
Kaneohe, HI 96744

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Dennis M. Tsuhako, CPA and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

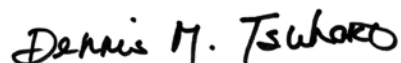
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Dennis M. Tsuhako
627 Kahiau Loop
Honolulu, HI 96821

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Evan Yamamoto and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of SB 543.

Sincerely,

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

Evan Yamamoto
1822 Kilohi Street
Honolulu, HI 96819

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

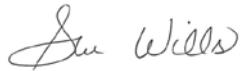
Thank you for the opportunity to testify in support of Senate Bill 543. My name is Sue Wills.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Sue Wills
85-312 Imipono Place
Waianae, HI 96792

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

I am a CPA and I am writing to request your support for Senate Bill 543.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Yumi Ueda
98-1737 Halakea Street
Aiea, HI 96701

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Reid Uyehara and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

I humbly ask for your support of SB 543.

Sincerely,



Reid Uyehara
1627 Hoolaulea Street
Pearl City, Hi 96782

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

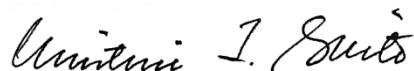
My name is Christine T. Saito, CPA and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. I work for a local CPA firm preparing tax returns for individuals and various business entities.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii Board of Public Accountancy.

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 would do both. Mobility legislation has already been passed in 49 states – Hawaii is the ONLY state without mobility legislation.

Adoption of this legislation will create a system similar to the nation's driver license system which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest.

Respectfully submitted,



Christine T. Saito
2020 Wilder Avenue
Honolulu, HI 96822

House District 23 – Representative Isaac Choy
Senate District 11 – Brian Taniguchi

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Thank you for the opportunity to testify in support of Senate Bill 543. My name is Vickie L. Thompson.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,



Vickie L. Thompson
620 McCully Street, #403
Honolulu, HI 96826

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Luis Garcia and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of Senate Bill 543.

Sincerely,

A handwritten signature in black ink, appearing to be 'Luis Garcia', written in a cursive style.

Luis Garcia
14 Aulike St #505
Kailua, HI 96734

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Ryan Horiuchi, CPA and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

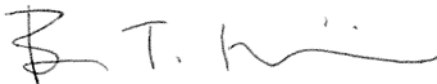
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read "R. T. Horiuchi". The signature is fluid and cursive, with a large initial "R" and a long horizontal stroke at the end.

Ryan Horiuchi
7122 Hawaii Kai Drive, #91
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Melissa Hrysyzen and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support Senate Bill 543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in black ink, appearing to read "Melissa Hrysyzen". The signature is fluid and cursive, with the first name being the most prominent.

Melissa Hrysyzen
1009 Kapiolani Blvd. Unit 3006
Honolulu, HI 96814

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Lisa Kong, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Lisa Kong
46-232 Aeloa St.
Kaneohe, HI 96744

Randal Taniguchi, CPA
2158 Main Street
Wailuku, Maui, Hawaii 96793

Senate Committee on Commerce and Consumer Protection

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

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Randal Taniguchi, CPA, and I support Senate Bill 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

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 do both. Mobility legislation has already been passed in 49 states – Hawaii is the only state without mobility legislation.

Passage of this legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in Hawaii. This means that by practicing in Hawaii, a CPA would **automatically** consent to the jurisdiction of the Hawaii Board of Public Accountancy.

I humbly ask for your support of Senate Bill 543.

Sincerely,

Randal Taniguchi, CPA

Before the Senate Committee on Commerce and Consumer Protection

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

Senate Bill 543 – In Support

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Kyle Sakado, CPA (not in public practice) and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii. As a consumer doing business in Hawaii, adding mobility provisions to Hawaii's laws will enable Hawaii's businesses to utilize expertise that may not be available to current businesses in Hawaii.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of SB 543.

Sincerely,



Kyle Sakado
92-7083 Elele Street
Kapolei, HI 96707

House District 42 – Representative Sharon Har
Senate District 20 – Senator Mike Gabbard

Senate Committee on Commerce and Consumer Protection

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

In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

My name is Shannon Asato, CPA, and I support SB 543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

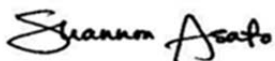
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of Senate Bill 543.

Sincerely,



Shannon Asato
7012 Hawaii Kai Drive #1101
Honolulu, HI 96825

Senate Committee on Commerce and Consumer Protection

Wednesday, February 4, 2015

9:00 a.m.

Conference Room 229

Testimony In Support of Senate Bill 543

Chair Baker, Vice Chair Taniguchi, and Committee Members:

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Sincerely,

Leatrice Hayashi, CPA (not in public practice)

*Natalie Fumie Asato
45-345 Kaneohe Bay Drive
Kaneohe, HI 96744*

House/Senate Committee on Consumer Protection & Commerce

In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Natalie Asato.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read "Natalie Asato". The signature is written in a cursive, somewhat stylized font.

Michael Baysa
1350 Kinau Street #12B
Honolulu, HI 96814

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Michael Baysa, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am currently engaged as an auditor in the State of Hawaii and believe that this will be beneficial.


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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,



Landon Beers
545 Queen Street #636
Honolulu, HI 96813

House/Senate Committee on Consumer Protection & Commerce

In Support of HB243 and SB543

My name is Landon Beers, CPA, and I support HB243 and SB543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,



Kyle Chang
798 Puu Ikena Drive
Honolulu, HI 96821

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Kyle Chang and I am a CPA performing financial statement audits in public practice.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national driver's license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

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

*Jasmine Chen
155 Kilea Place
Wahiawa, HI 96786*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Jasmine Chen, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a Senior at Deloitte & Touche, LLP in its Assurance & Advisory Services, mainly conducting financial statements audits.

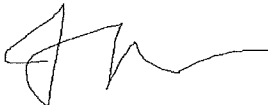
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Eric Chiang
1919 Citron Street #601
Honolulu, HI 96826

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Eric Chiang, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a Corporate Accountant at a publicly held company.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

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

Kristen Chung
95-749 Paikauhale Street
Mililani, HI 96789

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kristen Chung and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

Kristen A. Chung

Lisa Cummins
3511 Kilauea Avenue
Honolulu, HI 96816

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Lisa Cummins, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in cursive script, appearing to read "Lisa Cummins".

*Cleo Piri Kimokeo DeCaires
1138 Hassinger Street #103
Honolulu, HI 96822*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Cleo Piri Kimokeo DeCaires. I am currently in the process of obtaining my CPA license, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,



*Andrea Holly Eng
95-215 Kahele Place
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Andrea Eng, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Tertia M. Freas
5603 Poola Street
Honolulu, HI 96821*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Tertia M. Freas, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

Tertia M. Freas

Dana Fuentes
Post Office Box 2305
Ewa Beach, HI 96706

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Dana Fuentes.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

Dana Fuentes

*Petronilo Fuentes
91-860 Puhikani Street
Ewa Beach, HI 96706*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Petronilo Fuentes and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read 'P. Fuentes', written over a horizontal line.

Joy Funakoshi
122 Kaelelo Place
Honolulu, HI 96821

My name is Joy Funakoshi, and I support House Bill No. 243 to regulate out-of-state CPAs practicing accountancy in Hawaii.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

With a diverse Hawaiian economy, businesses increasingly need specialized expertise. Like many small states, the specialized expertise is not always readily available within Hawaii. The proposed legislation enables Hawaii consumers and businesses to access needed accounting expertise by allowing CPAs licensed in other states to practice temporarily in Hawaii, without applying 60 days in advance for temporary licensure.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of House Bill No. 243.

Sincerely,



Joy Funakoshi

Jonathan Fung
500 University Avenue #1124
Honolulu, HI 96826

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name Jonathan Fung and I am a CPA performing financial statement audits in public practice.

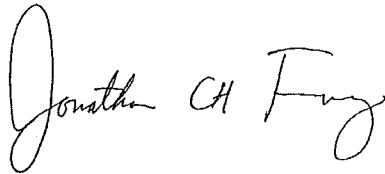
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in cursive script that reads "Jonathan CH Fung". The signature is written in black ink and is positioned below the word "Sincerely,".

Gregg Furuya
94-1007 Nawele Street
Waipahu, HI 96797

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

I am a CPA and I am writing to request your support for HB243 and Sb543.

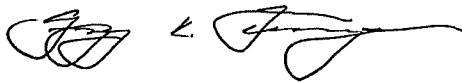
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This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain **temporary** practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

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

Clair Gonzales
1720 Huna Street #104
Honolulu, HI 96817

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Clair Gonzales and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation

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I humbly ask for your support of HB243 and SB543.

Sincerely,



Kelly Harada
45-622 Kulukeoe Place
Kaneohe, HI 96744

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Kelly Harada, and I work in audit for Deloitte & Touche.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for support of HB243 and SB543.

Sincerely,

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

*Troy Higashiyama
95-749 Paikauhale Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Troy Higashiyama and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Paul Higo, CPA
1030 Kealaolu Avenue
Honolulu, HI 96816*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Paul Higo and I am a CPA performing financial statement audits in public practice.


This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national driver's license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

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

Hualalai Investors, LLC

To: House Committee on Economic Development and Business

Re: Support of House Bill No. 243

Date: January 28, 2015

Aloha,

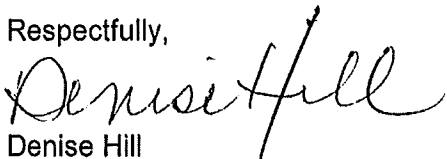
Thank you for the opportunity to testify in support of House Bill No. 243. My name is Denise Hill. I am testifying as a consumer of CPA services. I have managed the finance and accounting departments for several businesses in Hawaii over the past 30 years and have utilized audit, tax and consulting services from several CPA firms.

With a diverse Hawaiian economy, businesses increasingly need specialized expertise. Like many small states, the specialized expertise is not always readily available within Hawaii. The proposed legislation enables Hawaii consumers and businesses to access needed accounting expertise by allowing CPAs licensed in other states to practice temporarily in Hawaii, without applying 60 days in advance for temporary licensure.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support House Bill No. 243. Thank you for the opportunity to testify.

Respectfully,



Denise Hill
Vice President Finance
Hualalai Investors, LLC

*Post Office Box 5440, Kailua-Kona, Hawai'i 96745
(808) 325-8400 Fax (808) 325-8401
Courier: 100 Ka'ūpūlehu Drive
Ka'ūpūlehu-Kona, Hawai'i 96740*

*Lara Ichikawa
Post Office Box 161265
Honolulu, HI 96816*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Lara Ichikawa and I am a business person living and working in the State of Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Byron Lee Ige
1212 Nuuanu Avenue #1305
Honolulu, HI 96817

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Byron Ige and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am an Audit Supervisor at KMH LLP.

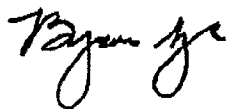
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Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,



Kaitlyn Ikehara
1279 Ala Amoamo Street
Honolulu, HI 96819

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kaitlyn Ikehara and I support HB243 and SB543. I am a CPA employed at a national public accounting firm.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

A handwritten signature in cursive script, appearing to read "Kaitlyn Ikehara".

*Brent Kazuo Iwasaki
1320 Alexander Street
Honolulu, HI 96826*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Brent Kazuo Iwasaki, Internal Auditor for Island Insurance, and I support HB243 and SB543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

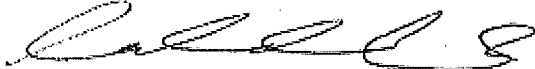
I support this bill because there are times that specific and/or highly specialized services from out-of-state practioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple tax returns. Many states used to require lengthy applications and fees, which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Kirk Izawa
94-1118 Nawele St.
Waipahu, HI 96797

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kirk Izawa and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Wendy Izawa
94-1118 Nawele St.
Waipahu, HI 96797

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Wendy Izawa and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,

Wendy Izawa

*Kira Sachiko Kaneshiro
95-1036 Kahualea Street
Mililani, HI 96789*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Kira Kaneshiro and I am currently in the process of obtaining my CPA license.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the national driver's license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Bowha Kang
1552 Young Street #401
Honolulu, HI 96826

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Bowha Kang, and I am currently employed at a public accounting firm in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in cursive script that reads "Bowha Kang". The signature is written in black ink and is positioned below the word "Sincerely,".

Sol Jee Kang
1022 Prospect Street #902
Honolulu, HI 96822

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Sol Jee Kang, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a CPA in public practice, living and working in the State of Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the nation's driver license system, which will provide CPAs with the ability to work in different states, while **strengthening** state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the **only** state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Jarid Kawamoto
215 North King Street
Honolulu, HI 96817*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Jarid Kawamoto and I am the Manager of Cargo Accounting at Hawaiian Airlines.


Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Joanna Kawamoto, CPA
2632 Pauoa Road
Honolulu, HI 96813*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

I am a CPA and I am writing to request your support for HB243 and SB543. I am a Director at Deloitte & Touche LLP/.

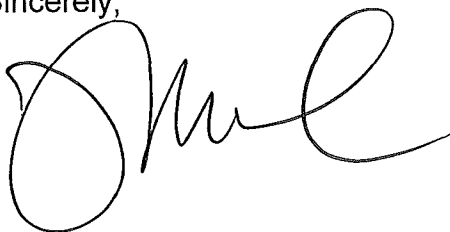
In order for CPAs to offer fast and efficient service to clients nationwide, barriers to interstate practice for CPAs should be eliminated. At the same time, we need to ensure that the public is adequately protected. This legislation will do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation

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This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of HB243 and SB543.

Sincerely,

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

*Yukari Kawamoto
215 North King Street
Honolulu, HI 96817*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Yukari Kawamoto, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you for your consideration of HB243 and SB543.

Sincerely,

Yukari Kawamoto

*Lihua Yang Keating
400 Hobron Lane #910
Honolulu, HI 96815*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Lihua Keating and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

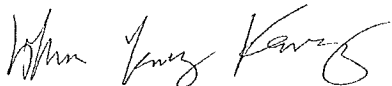
Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



James JongHo Kim
303 Liliuokalani Avenue #1003
Honolulu, HI 96815

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is James JongHo Kim, Division Controller – Corporate Reporting and Analysis for Hawaiian Airlines, and I support HB243 and SB543 to regulate out-of-state CPAs practicing accountancy in Hawaii.

I support this bill because there are times that specific and/or highly specialized services from out-of-state practitioners are needed on very short notice, most often in the midst of a major transaction. In some cases, the firm best able to perform the services cannot do so because, while licensed elsewhere, they are not licensed in Hawaii and obtaining a temporary license is not possible in the required timeframe. There are also situations where certain specialized services are not widely available in Hawaii and the few local firms that do that kind of work cannot accommodate the job due to work load.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual for businesses to have offices in multiple states, requiring multiple state tax returns. Many states used to require lengthy applications and fees which became an unnecessary barrier to serving our clients. Every other state in the country has eliminated these barriers. This legislation is designed to allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Myung-Hyun Kim
1255 Nuuanu Avenue #1808E
Honolulu, HI 96817

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

I am a CPA and I am writing to request your support for HB243 and SB543.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Shannon Ji Young Kim
1550 Molehu Drive
Honolulu, HI 96818*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Shannon Kim, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Kyla Kitashiro
1212 Punahou Street #901
Honolulu, HI 96826*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Kyla Kitashiro, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am an Audit Senior at KMH LLP.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

Kyla Kitashiro

Lauren Koanui
5333 Likini Street #2410
Honolulu, HI 96818

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Lauren Koanui, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national driver's license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

Lauren Koanui

Nino Koo
1448 Young Street #412
Honolulu, HI 96814

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Nino Koo, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a Corporate Accountant at a publicly held company.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



*Edison Yiuyau Lau
208 Lae Street
Honolulu, HI 96813*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Edison Yiuyau Lau and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am a CPA in the State of Hawaii employed with Deloitte & Touche LLP providing external audit and assurance services.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

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I humbly ask for your support of HB243 and Sb543.

Sincerely,



Andrew Le
1551 Kalakaua Avenue #F304
Honolulu, HI 96826

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Andrew Le, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am employed at Deloitte & Touche, LLP and perform IT audits and Internal Audit work.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

I humbly ask for your support of HB243 and SB543.

Sincerely,

Andrew Le

Daniel Li
1315 Kalakaua Avenue #2009
Honolulu, HI 96826

House/Senate Committee on Consumer Protection & Commerce

In Support of HB243 and SB543

My name is Daniel Li, and I support HB243 and SB543 to regulate out-of-state CPAs practicing accountancy in Hawaii. Currently, I am working as an auditor in the public practice.

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the **only** state without mobility legislation.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to be 'Daniel Li', written in a cursive style.

Shi-Er Liu
909 Kaheka Street #203B
Honolulu, HI 96814

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Shi-Er Liu. In my professional career, I am an auditor at Deloitte. I have the opportunity to work with clients in different industries and professions. Whether it be looking through their documentation to vouching the existence of their fixed assets on hand, I have been able to learn so much through my hands on experience with the firm. I enjoy learning the different aspects of auditing and will continue to keep on growing as an accounting professional

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 do both. Mobility legislation has already been passed in 49 U.S. states – Hawaii is the only state without mobility legislation.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure a consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

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I humbly ask for your support of HB243 and SB543.

Sincerely,



January 30, 2015

TO: The House Committee on Economic Development and Business
RE: House Bill No. 243

Thank you for the opportunity to testify in support of House Bill No. 243. My name is Jennifer Loo. I am testifying as an individual who is employed by a publicly-held company, which is a consumer of CPA services.

With a diverse Hawaiian economy, businesses increasingly need specialized expertise. Like many small states, the specialized expertise is not always readily available within Hawaii. The proposed legislation enables Hawaii consumers and businesses to access needed accounting expertise by allowing CPAs licensed in other states to practice temporarily in Hawaii, without applying 60 days in advance for temporary licensure.

This bill will eliminate the artificial barriers to interstate practice, while at the same time maintaining the regulatory system that ensures adequate protection of the public. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job, regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Please support House Bill No. 243. Thank you for the opportunity to testify.

Respectfully Submitted,



Jennifer Loo
849 Ikena Circle
Honolulu, Hawaii 96821

Zhou Lu
60 South School Street #13
Honolulu, HI 96813

House/Senate Committee on Consumer Protection & Commerce

In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Zhou Lu and I am a tax consultant at a large public accounting firm.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs service business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with office in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to be 'Zhou Lu', written in a cursive style.

*Cheryl Lum
45-234 Wena Street
Kaneohe, HI 96744*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Cheryl Lum and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



Julia Marrack
1561 Wilder Avenue #8
Honolulu, HI 96822

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Julia Marrack and I work for Deloitte & Touche LLP.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to be 'Julia', with a long horizontal flourish extending to the right.

Daryce Tamiko Matsuda
3009 Ala Makahala Place #912
Honolulu, HI 96818

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Daryce Matsuda, CPA, and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii. I am an Audit Senior at KMH LLP.

Passage of mobility legislation will give clear authority to the Hawaii Board of Public Accountancy to regulate and discipline all CPAs practicing in Hawaii, enabling them to discipline out-of-state licensees, whether they are registered or licensed in the state. This means that by practicing in Hawaii, a CPA would automatically consent to the jurisdiction of the Hawaii State Board of Accountancy.

This bill will break down artificial barriers to interstate practice, while at the same time enhancing the regulatory system to ensure consumer protection. This legislation will allow a CPA with a valid state license to obtain temporary practice privileges in Hawaii. Consumers and businesses in Hawaii should be able to receive timely services from the CPA best suited to the job regardless of location, and without the hindrances of unnecessary forms, fees, and filings.

Adoption of mobility legislation will create a system similar to the national's drive license system, which will provide CPAs with the ability to work in different states while strengthening state boards' ability to protect the public interest. Since 2007, every state except Hawaii has enacted a uniform mobility provision. Hawaii remains the only state without mobility legislation.

Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

Handwritten signature of Daryce Matsuda in cursive script.

*Joseph Mendez
2505 Akepa Street
Pearl City, HI 96782*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Joseph Mendez.

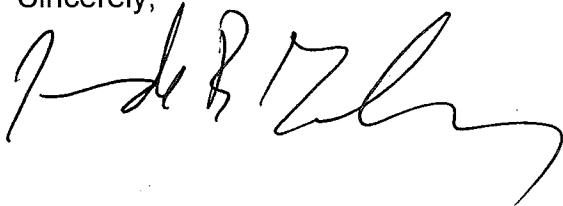
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Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

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

*Renaë Mendez
2505 Akepa Street
Pearl City, HI 96782*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

Thank you for the opportunity to testify in support of HB243 and SB543. My name is Renaë Mendez.

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Please support HB243 and SB543. Thank you for the opportunity to testify.

Sincerely,

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

*Ningjin Miao
4174 Koko Drive
Honolulu, HI 96816*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

My name is Ningjin Miao and I support HB243 and SB543, to regulate out-of-state CPAs practicing accountancy in Hawaii.

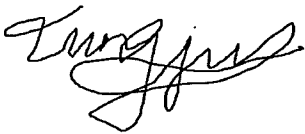
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Many CPAs serve business clients who have operations in multiple states and compliance responsibilities that span multiple jurisdictions. These businesses need their Hawaii CPA to be able to practice in other states. Practice mobility is the ability of a CPA to gain temporary practice privilege outside of his home state without getting an additional license in another state in order to serve a client.

This legislation is necessary due to the increasing frequency of CPAs practicing across state lines on a temporary basis. It is not unusual to have clients with offices in multiple states requiring multiple tax returns. Many states used to require lengthy applications and fees, which were a barrier to serving clients. Every other state in the country has eliminated these requirements. This bill also ensures that the Hawaii State Board of Public Accountancy would have the ability to discipline a CPA from another state, if necessary.

I humbly ask for your support of HB243 and SB543.

Sincerely,



*Marian R. Munday
385C Haleloa Place
Honolulu, HI 96821*

House/Senate Committee on Consumer Protection & Commerce
In Support of HB243 and SB543

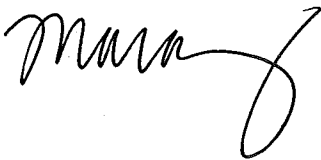
Thank you for the opportunity to testify in support of HB243 and SB543. My name is Marian R. Munday.

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Thank you in advance for your consideration of HB243 and SB543.

Sincerely,

A handwritten signature in black ink, appearing to read "Marian R. Munday". The signature is written in a cursive style with a large, sweeping flourish at the end.