

Honolulu, Hawaii

APR 27 2017

RE: GOV. MSG. NO. 676

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Ninth State Legislature
Regular Session of 2017
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 676, submitting for study and consideration the nomination of:

BOARD OF TAXATION REVIEW, 3RD TAXATION DISTRICT (HAWAII)

G.M. No. 676 RICHARD ROVELSTAD,
for a term to expire 06-30-2021,

begs leave to report as follows:

Your Committee reviewed the personal statement and resume submitted by Richard Rovelstad for service for a second term on the Board of Taxation Review for the 3rd Taxation District (Hawaii).

Your Committee received testimony in support of the nomination of Richard Rovelstad from the Department of Taxation.

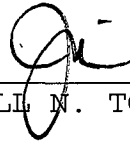
Upon review of the testimony, your Committee finds that the nominee is an exceptionally qualified candidate capable of continued service as a member of the Board of Taxation Review for the 3rd Taxation District. Dr. Rovelstad earned a Doctor of Philosophy in Accounting degree from the University of Alabama, a Masters of Business Administration degree from the University of Minnesota, and a Bachelor of Arts degree from Saint Olaf College. Dr. Rovelstad has been active in academics since 1974 and is an Associate Professor of Business Emeritus. He was formerly an Associate Professor of Business and interim Dean of the Michael E. Stephens College of Business at the University of Montevallo in Alabama. Dr. Rovelstad is also a certified public accountant and



a member of the Hawaii Society of Certified Public Accountants, Alabama Society of CPAs, and the American Institute of Certified Public Accountants. Your Committee believes that his knowledge of business, accounting, and taxation offers an academic perspective that is of great assistance to the Board as it fulfills its duty to Hawaii taxpayers and the tax community.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominee, has found the nominee to be qualified for the position to which nominated and recommends that the Senate advise and consent to the nomination.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,



JILL N. TOKUDA, Chair



The Senate
 Twenty-Ninth Legislature
 State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM
Advise and Consent

Governor's Message No.:* GM 676	Committee Referral: WAM	Date: 4/18/17		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
Members	Aye	Aye (WR)	Nay	Excused
TOKUDA, Jill N. (C)	/			
DELA CRUZ, Donovan M. (VC)	/			
ENGLISH, J. Kalani	/			
GALUTERIA, Brickwood	/			
HARIMOTO, Breene	/			
INOUYE, Lorraine R.	/			
KAHELE, Kaiali'i				/
RIVIERE, Gil	/			
SHIMABUKURO, Maile S.L.	/			
TANIGUCHI, Brian T.	/			
WAKAI, Glenn	/			
TOTAL	12			1
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy				

*Only one Governor's Message per Record of Votes