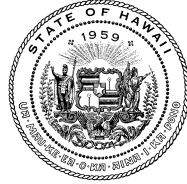


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GOVERNOR

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DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

To: The Honorable Jill N. Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: April 18, 2017

Time: 9:30AM

Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: Testimony in **Support** of Governor's Message GM610, For Consideration and Confirmation to the Board of Review, 2nd Taxation District (Maui), Gubernatorial Nominee, RICHARD DRAYSON, for a Term to Expire June 30, 2018

The Department of Taxation (Department) **supports** the nomination of Richard Drayson to the Board of Taxation Review for the 2nd Taxation District, Maui and to serve as Chairman. Mr. Drayson is a qualified candidate to serve on the Board of Taxation Review (Board) and encourages this Committee to confirm his nomination.

Mr. Drayson possesses a Bachelor degree in Business Administration from the University of Cincinnati, and a Master's degree in Business Administration from the University of Hawaii. As a Certified Public Accountant (CPA) with over 40 years of experience in the areas of tax, auditing and accounting, Mr. Drayson is well qualified to serve on the Board. The many years of tax experience is from Mr. Drayson's work in partnership with various CPAs in general practice and work experience with Haskins & Sells, CPAs.

Mr. Drayson served for one term as the Maui Representative on the Board of the Hawaii Society of CPA's, served as President of the Kahului Rotary Club, was the Lay Leader of his church, was a member of the Wailuku Main Street Association and was given the 1992 Accountant Advocate of the Year Award by the 16th Legislature, State House of Representatives.

The Department believes that Mr. Drayson's extensive experience and background will be beneficial in resolving complex tax matters that come before the Board. Mr. Drayson has the necessary understanding of the tax law and procedures to effectively and adeptly serve on the Board for the 2nd Taxation District. For these reasons, the Department supports Mr. Drayson's nomination and respectfully requests the Senate's favorable confirmation.

Thank you for the opportunity to provide comments.