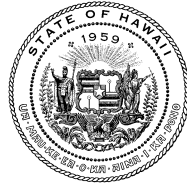


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DIRECTOR OF TAXATION

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 GM676, For Consideration and Confirmation to the Board of Taxation Review, 3rd Taxation District (Hawai'i), Gubernatorial Nominee, RICHARD ROVELSTAD, for a Term to Expire June 30, 2021

The Department of Taxation (Department) **supports** the nomination of Dr. Richard Rovelstad, Ph.D., to the Board of Taxation Review, 3rd Taxation District (Hawai'i) and encourages this committee to confirm his nomination for a second term.

The Department believes that Dr. Rovelstad is a very qualified candidate capable of continued service as a member of the Board of Taxation Review for the 3rd Taxation District. Dr. Rovelstad has a Doctor of Philosophy in Accounting from the University of Alabama, a Masters of Business Administration from the University of Minnesota, and a Bachelor of Arts degree from Saint Olaf College.

Dr. Rovelstad has been in academics since 1974, and is an Associate Professor of Business Emeritus, living in Kealahou, Hawai'i. Dr. Rovelstad 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. His knowledge of business, accounting, and tax, offers an academic perspective that is of great help to the Board as it fulfills its duty to Hawai'i taxpayers and the tax community. Dr. Rovelstad is a Certified Public Accountant (Wisconsin) and a member of organizations such as the Hawai'i Society of Certified Public Accountants, Alabama Society of CPAs, and the American Institute of Certified Public Accountants.

Dr. Rovelstad has the necessary knowledge and skills to effectively and competently serve as a member of the Board of Taxation Review for the 3rd Taxation District. The Department supports Dr. Rovelstad's nomination and respectfully requests the Senate's favorable confirmation.

Thank you for the opportunity to provide comments.