

STAND. COM. REP. NO. 3661

Honolulu, Hawaii

MAY 19 2020

RE: GOV. MSG. NO. 785

Honorable Ronald D. Kouchi
President of the Senate
Thirtieth State Legislature
Regular Session of 2020
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 785, submitting for study and consideration the nomination of:

BOARD OF TAXATION REVIEW, 3RD TAXATION DISTRICT (HAWAI'I)

G.M. No. 785 MARILYN GAGEN,
for a term to expire 06-30-2023,

begs leave to report as follows:

Your Committee received testimony in support of Marilyn Gagen from the Department of Taxation.

Your Committee finds that the nominee is a semi-retired CPA having over forty-five years of experience in public accounting. She was one of the first women partners in the international accounting firm of Deloitte & Touche, LLP, and was transferred to Honolulu in 1991 to become partner-in-charge of the firm's Hawaii tax practice. She retired from Deloitte in 2002 and currently provides tax planning services for several long-time clients.

Ms. Gagen received a Bachelor of Science in Accounting from Case Western Reserve University in Cleveland, Ohio. She presently chairs the Board of Taxation Review, 3rd Taxation District, as a holdover member and served on the Hawaii Tax Review Commission from 2001 to 2003. Her community service activities include a position on the board of the Kohala Ranch Community Association as Treasurer and Chair of the Investment, Finance, and Audit Committee.

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Your Committee notes the nominee's personal statement to the effect that the nominee's prior experience serving on the Tax Review Commission enables her to take a "big picture" view of the State's tax system from a policy standpoint. During the nominee's term as Chair of the Board of Taxation Review, 3rd Taxation District, the Board met more frequently than required to reduce the backlog of cases. The nominee's goal is to provide taxpayers with a fair, speedy, and less confrontational appeal process.

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,



DONOVAN M. DELA CRUZ, Chair



The Senate
Thirtieth Legislature
State of Hawai'i

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

Governor's Message No.:* GM 785	Committee Referral: WAM	Date: 5-19-20		
<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
DELA CRUZ, Donovan M. (C)	/			
KEITH-AGARAN, Gilbert S.C. (VC)				/
ENGLISH, J. Kalani				/
HARIMOTO, Breene				/
INOUYE, Lorraine R.	/			
KAHELE, Kaiali'i	/			
KANUHA, Dru Mamo	/			
KIDANI, Michelle N.	/			
MORIWAKI, Sharon Y.	/			
RIVIERE, Gil	/			
SHIMABUKURO, Maile S.L.	/			
TANIGUCHI, Brian T.				/
FEVELLA, Kurt	/			
TOTAL	9			4
Recommendation: <input checked="" type="checkbox"/> Adopted <i>[Signature]</i> <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <i>[Signature: Michelle N. Kidani]</i>				
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