

STAND. COM. REP. NO. **3602**

Honolulu, Hawaii

**MAY 19 2020**

RE: GOV. MSG. NOS. 786,  
787, 788, 789, 790,  
791

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 Nos. 786, 787, 788, 789, 790, and 791, submitting for study and consideration the nominations of:

TAX REVIEW COMMISSION

- G.M. No. 786 ALTON MIYASHIRO,  
for a term to expire upon completion  
of the Tax Review Commission's duties  
or dissolution of the Tax Review  
Commission;
- G.M. No. 787 ELIZABETH GIESTING,  
for a term to expire upon completion  
of the Tax Review Commission's duties  
or dissolution of the Tax Review  
Commission;
- G.M. No. 788 KAIYO HIRASHIMA,  
for a term to expire upon completion  
of the Tax Review Commission's duties  
or dissolution of the Tax Review  
Commission;
- G.M. No. 789 KATHARINE LLOYD,  
for a term to expire upon completion  
of the Tax Review Commission's duties  
or dissolution of the Tax Review  
Commission;



G.M. No. 790      MURRAY CLAY,  
for a term to expire upon completion  
of the Tax Review Commission's duties  
or dissolution of the Tax Review  
Commission; and

G.M. No. 791      SCOTT TERUYA,  
for a term to expire upon completion  
of the Tax Review Commission's duties  
or dissolution of the Tax Review  
Commission,

begs leave to report as follows:

Your Committee reviewed the personal statements and resumes submitted by Alton Miyashiro, Elizabeth Giesting, Kaiyo Hirashima, Katharine Lloyd, Murray Clay, and Scott Teruya for service on the Tax Review Commission.

Alton Miyashiro

Your Committee received testimony in support of the nomination of Alton Miyashiro from the Department of Taxation.

Upon review of the testimony and the nominee's qualifications, your Committee finds that the nominee has over forty-three years of audit, taxation, and consulting experience. Your Committee notes that Mr. Miyashiro's professional experience includes serving as a Tax Principal, and later as a Managing Principal, at N&K CPAs, Inc. Your Committee further notes that Mr. Miyashiro earned a Bachelor of Business Administration degree in accounting from the University of Hawaii at Manoa and that Mr. Miyashiro is both a Certified Public Accountant and a Chartered Global Management Accountant. Your Committee acknowledges that Mr. Miyashiro is a University of Hawaii, Shidler College of Business Hall of Honor inductee and has been recognized by Accounting Today as one of the "Top 10 Elite Managing Partners in the United States."

Your Committee finds that Alton Miyashiro's education and experience in accounting and taxation qualify him to serve as a member of the Tax Review Commission.



Elizabeth Giesting

Your Committee received testimony in support of the nomination of Elizabeth Giesting from the Department of Taxation, University of Hawaii, and three individuals.

Upon review of the testimony and the nominee's qualifications, your Committee finds that the nominee has served as the Director of the Hawaii Budget and Policy Center since 2018. Your Committee further finds that Ms. Giesting has previously served as an Independent Consultant, the Health Care Transformation Coordinator and Director of Innovation for the Office of the Governor, the Chief Executive Officer of the Hawaii Primary Care Association, and the Executive Director of the Kalihi-Palama Health Center. Your Committee notes that Ms. Giesting earned a Master of Science degree in instructional systems technology from Indiana University and a Bachelor of Arts degree in history from Ball State University.

Your Committee finds that Elizabeth Giesting's experience in taxation and public policy qualifies her to serve as a member of the Tax Review Commission.

Kaiyo Hirashima

Your Committee received testimony in support of the nomination of Kaiyo Hirashima from the Department of Taxation and Hawaiian Airlines.

Upon review of the testimony and the nominee's qualifications, your Committee finds that the nominee has served as the Controller and Vice President of Hawaiian Airlines, Inc., since 2015. Your Committee also finds that Mr. Hirashima has previously served as the Chief Financial Officer and Vice President of Kokooa Investments, Inc. and MidPac Petroleum, LLC; the Director of Accounting for Hawaii Stevedores, Inc.; the Vice President and Manager for External Reporting for BancWest Corporation and First Hawaiian Bank; a Senior Associate for PricewaterhouseCoopers; and an Administrative Supervisor for Xpress Trucking and Distribution. Your Committee notes that Mr. Hirashima earned a Bachelor of Business Administration degree in accounting and finance from the University of Hawaii at Manoa and is a Certified Public Accountant.



Your Committee finds that Kaiyo Hirashima's education and experience in accounting and finance qualify him to serve as a member of the Tax Review Commission.

Katharine Lloyd

Your Committee received testimony in support of the nomination of Katharine Lloyd from the Department of Taxation and Matson Navigation.

Upon review of the testimony and the nominee's qualifications, your Committee finds that the nominee has served as the Senior Vice President and General Counsel of the Hawaii Community Foundation since 2016. Your Committee further finds that Ms. Lloyd has previously served as a Deputy General Counsel and an Assistant Secretary of the Board for Hawaii Pacific University; the General Counsel and Vice President of Philanthropy and Operations for the Hawaii Community Foundation; a Lecturer in Law for the William S. Richardson School of Law; a Senior Vice President and the Division Manager of the Trust and Investments Division of First Hawaiian Bank; an Attorney at Ashford and Wriston; a Research Assistant at the University of Wisconsin Law School; and a Summer Associate at Stafford, Rosenbaum, Rieser and Hansen. Your Committee notes that Ms. Lloyd graduated cum laude with a Juris Doctor degree from the University of Wisconsin Law School and with honors with a Bachelor of Science degree from the University of Wisconsin at Stevens Point.

Your Committee finds that Katharine Lloyd's education and experience in taxation and law qualify her to serve as a member of the Tax Review Commission.

Murray Clay

Your Committee received testimony in support of the nomination of Murray Clay from the Department of Taxation and three individuals.

Upon review of the testimony and the nominee's qualifications, your Committee finds that the nominee served as the Managing Partner and Managing Director of Ulupono Initiative, LLC, before being promoted to President of the organization in 2019. Your Committee further finds that Mr. Clay has previously served as a Deputy Chief Investment Officer for SDS Management, LLC; a Principal at Brightforge Management, LLC; the Managing



Director at SDS Capital Management, LLC; an Associate at the Banc of America Securities LLC's Montgomery Private Client Services group; the Director of the Asia-Pacific Orientation Course at the United States Air Force Special Operations School; and the Chief of Intelligence Operations for the 67th Special Operations Squadron of the United States Air Force. Your Committee notes that Mr. Clay earned a Master of Business Administration degree in finance and economics from the University of Chicago, Graduate School of Business, and a Bachelor of Science degree in international affairs with a minor in Japanese from the United States Air Force Academy.

Your Committee finds that Murray Clay's education and experience in finance qualify him to serve as a member of the Tax Review Commission.

#### Scott Teruya

Your Committee received testimony in support of the nomination of Scott Teruya from the Department of Taxation, Matson Navigation, and two individuals.

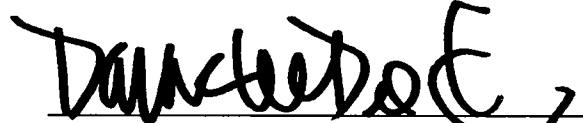
Upon review of the testimony and the nominee's qualifications, your Committee finds that the nominee has served as the Director of Finance for the County of Maui since 2019. Your Committee further finds that Mr. Teruya has previously served as a County Real Property Tax Administrator for the Department of Finance of the County of Maui, a Staff Appraiser at Paradise Appraisals, a Real Property Appraiser III for the Real Property Assessment Division of the Department of Finance of the City and County of Honolulu, and a Staff Appraiser for Steven Nishimura and Associates, Inc. Your Committee notes that Mr. Teruya earned a Bachelor of Business Administration degree in real estate from the University of Hawaii at Manoa.

Your Committee finds that Scott Teruya's education and experience in finance and public service qualify him to serve as a member of the Tax Review Commission.

As affirmed by the records of votes of the members of your Committee on Ways and Means that are attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominees, has found the nominees to be qualified for the positions to which nominated and recommends that the Senate advise and consent to the nominations.



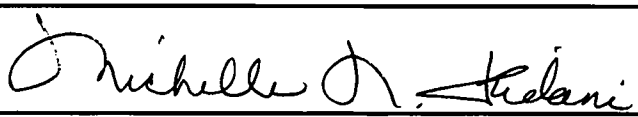
Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

  
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.:* <b>GM 786</b>	Committee Referral: <b>WAM</b>	Date: <b>5-19-20</b>		
<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	/			
<b>TOTAL</b>	<b>9</b>			<b>4</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> 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

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**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM 787</b>	Committee Referral: <b>WAM</b>	Date: <b>5-19-20</b>		
<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	/			
<b>TOTAL</b>	<b>9</b>			<b>4</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> Original      Yellow      Pink      Goldenrod File with Committee Report      Clerk's Office      Drafting Agency      Committee File Copy				

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**Advise and Consent**

Governor's Message No.:* <b>6M 788</b>	Committee Referral: <b>WAM</b>	Date: <b>5-19-20</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
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	/			
<b>TOTAL</b>	<b>9</b>			<b>4</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <span style="margin-left: 150px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature:				
<b>Distribution:</b> <span style="margin-left: 50px;">Original File with Committee Report</span> <span style="margin-left: 100px;">Yellow Clerk's Office</span> <span style="margin-left: 100px;">Pink Drafting Agency</span> <span style="margin-left: 100px;">Goldenrod Committee File Copy</span>				

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**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM 789</b>	Committee Referral: <b>WAM</b>	Date: <b>5-19-20</b>		
<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	/			
<b>TOTAL</b>	<b>9</b>			<b>4</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em; margin-top: 10px;">Michelle N. Kidani</div>				
Distribution:                      Original                      Yellow                      Pink                      Goldenrod File with Committee Report                      Clerk's Office                      Drafting Agency                      Committee File Copy				

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**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>6M 790</b>	Committee Referral: <b>WAM</b>	Date: <b>5-19-20</b>		
<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				
<b>Members</b>	<b>Aye</b>	<b>Aye (WR)</b>	<b>Nay</b>	<b>Excused</b>
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	/			
<b>TOTAL</b>	<b>9</b>			<b>4</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:right; font-family: cursive; font-size: 1.2em; margin-top: 10px;">Michelle N. Kidani</div>				
<b>Distribution:</b> Original                      Yellow                      Pink                      Goldenrod File with Committee Report      Clerk's Office              Drafting Agency              Committee File Copy				

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**WAM**  
**Advise and Consent**

Governor's Message No.:* <i>GM 791</i>	Committee Referral: <b>WAM</b>	Date: <i>5-19-20</i>		
<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	/			
<b>TOTAL</b>	<b>9</b>			<b>4</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <i>Michelle N. Kidani</i>				
<b>Distribution:</b> Original      Yellow      Pink      Goldenrod File with Committee Report      Clerk's Office      Drafting Agency      Committee File Copy				

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