

DAVID Y. IGE
GOVERNOR
JOSH GREEN M.D.
LT. GOVERNOR



RONA M. SUZUKI
DIRECTOR OF TAXATION
DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
Phone: (808) 587-1540 / Fax: (808) 587-1560
Email: Tax.Directors.Office@hawaii.gov

To: The Honorable Donovan M. Dela Cruz, Chair;
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair;
and Members of the Senate Committee on Ways and Means

From: Rona M. Suzuki, Director
Department of Taxation

Re: **STRONG SUPPORT of GM 787**

Date: Monday, May 18, 2020

Time: 10:30 A.M.

Place: Auditorium, State Capitol

The Department of Taxation (Department) strongly supports GM 787 and the confirmation of Elizabeth Giesting to the Tax Review Commission.

Ms. Giesting serves as the Director for the Hawaii Budget and Policy Center. She has advocated for health care for underserved and low-income communities. One of the areas of interest for the upcoming Tax Review Commission is expected to be evaluating tax policy for low-income communities. Ms. Giesting's extensive knowledge and experience will be invaluable to the TRC.

Thank you for the opportunity to testify in support of GM 787 and the confirmation of Elizabeth Giesting to the Tax Review Commission.



May 15, 2020

The Honorable Donovan M. Dela Cruz, Chair
And Members
Senate Committee on Ways and Means
415 South Beretania Street, Auditorium
Honolulu, Hawaii 96813

**RE: G.M. 787 - FOR CONSIDERATION AND CONFIRMATION TO THE
TAX REVIEW COMMISSION, GUBERNATORIAL NOMINEE,
ELIZABETH GIESTING**

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

Thank you for the opportunity to provide testimony in support of the confirmation of Ms. Elizabeth Giesting as a member on the Board of the State of Hawaii Tax Review Commission.

Ms. Giesting is a fine choice for the State's Tax Review Commission. Ms. Giesting is the current executive director of the Hawaii Budget Policy Center an affiliate organization of the Hawaii Appleseed Center for Law and Economic Justice. I serve on the advisory board of the Hawaii Budget Policy Center and am very familiar with Ms. Giesting's ability and knowledge of Hawaii's tax statutes and programs. Additionally, Ms. Giesting has contributed to a number of white papers and published analyses on tax policy provisions in Hawaii and in other states as part of her role with the Hawaii Budget Policy Center. I believe her professional background and thoroughly analytical approaches would be very valuable contributions to the Board of the Tax Review Commission.

I urge the members of the Senate Committee on Ways and Means to support her selection by voting favorably on his nomination and advancing G.M. 787 for full Senate confirmation.

Sincerely,


KALBERT K. YOUNG
VP for B&F/CFO

Randolph G. Moore
2445-A Makiki Heights Drive
Honolulu, Hawaii 96822

Telephone 808-778-8832

email makikimoore@gmail.com

May 11, 2020

The Honorable Donovan Dela Cruz, Chair
and members of the Committee on Ways and Means
The Senate
State Capitol
Honolulu HI 96813

Dear Senator Dela Cruz and members of the Committee on Ways and Means

Subject: GM 787 – Appointment of Elizabeth Geisting to the Tax Review Commission

I am writing in support of Governor Ige's nomination of Elizabeth Geisting to the Tax Review Commission. I regret that I not be able to testify in person.

I have known Ms. Geisting for many years, since she was with the Hawaii Primary Care Association. More recently, for the past two-plus years, she has been the director of the Hawaii Budget and Policy Center. I have the honor of serving as the chair of the Center's advisory board. In her capacity as director, Ms. Geisting has authored directly or overseen the preparation of a number of policy papers published by the Center, including studies of Hawaii's tax policies and the incidence of Hawaii's taxes on the various sectors of Hawaii's population.

Ms. Geisting will bring to the Tax Review Commission an understanding of Hawaii's tax structure and a passion for improving the social and financial equity of Hawaii's people. She has an ability to listen to and be respectful of others, to understand various perspectives, and to bring people together to solve problems. She is a person of high integrity.

I support without hesitation or reservation her appointment to the Tax Review Commission.

Mahalo for your consideration!

Sincerely yours,

Randolph G. Moore

TESTIMONY PRESENTED BEFORE THE
SENATE COMMITTEE ON WAYS AND MEANS
May 18, 2020

By

Dr. Sylvia Yuen, Executive Director
The Research Corporation of the University of Hawaii (RCUH)

**GM 787—Elizabeth “Beth” Giesting
Gubernatorial nominee to the Tax Review Commission**

Chair Dela Cruz, Vice Chair Keith-Agaran and members of the Senate Committee on Ways and Means, thank you for the opportunity to provide testimony in support of Beth Giesting’s nomination to the Tax Review Commission.

Ms. Giesting has deep expertise in public policy and has spent most of her professional career working outside and within government on health, economic, education, and other issues that affect Hawaii’s people. She currently serves as the Director of the Hawaii Budget and Policy Center (HBPC), the State’s premier source of accurate, thoughtful, independent and timely research and public policy analysis. HBPC has a special focus on state and county budget and tax policy which profoundly affect how Hawaii addresses issues of poverty and fairness. Its reports have been used by policy makers, businesses, and non-profit agencies to inform their work and advocacy.

Ms. Giesting will bring a perspective to the Tax Review Commission that is based on knowledge about Hawaii’s history, cultures, and communities’ needs and strengths. Her contributions will be objective, based on research, and data-driven. She is keenly attuned to budgetary and tax issues and favors strategies that are realistic and implementable.

The COVID-19 pandemic has devastated Hawaii’s economy and highlighted the shortcomings in our government. In its review of the adequacy, equity, and effectiveness of the State’s tax system, the Tax Review Commission will have the opportunity to propose changes that establish a tax system which supports a vibrant economy and is more equitable and supportive of Hawaii’s most vulnerable people.

Ms. Giesting knowledge and insights will be valuable to the Tax Review Commission, and its members will find her personable and able to work productively with people with various points of view. I have great respect for Ms. Giesting and respectfully urge you to approve her nomination.

LATE

GM-787

Submitted on: 5/18/2020 9:38:26 AM

Testimony for WAM on 5/18/2020 10:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Laurie Au	Individual	Support	No

Comments:

Aloha,

I am writing to wholeheartedly support the appointment of Beth Giesting to the Tax Review Commission.

I have worked with Beth in her capacity as the State's healthcare transformation coordinator and as the director of the Hawaii Budget and Policy Center. In these roles, Beth brings her many decades of experience on public policy issues with invaluable perspective from within and outside government. Beth's approach to public policy is thoughtful and grounded in the perspectives and experiences of the everyday people it affects. She is able to bring together different perspectives to collaborate for the greater good.

I believe Beth will be a valuable addition to the Tax Review Commission. She is knowledgeable about budget and tax issues and values equity and holds great respect for Hawaii's history and diverse communities.

Thank you for the opportunity to submit testimony in support of Beth Giesting.

Aloha,

Laurie Au