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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: Isaac W. Choy, Director
Department of Taxation

Date: Tuesday, March 15, 2022
Time: 10:00 A.M.
Place: Via Video Conference, State Capitol

**Re: G.M. 584, Submitting for Consideration and Confirmation to the
Taxation Board of Review, Gubernatorial Nominee Richard Rovelstad**

The Department of Taxation (Department) strongly supports the nomination of Richard Rovelstad to the Taxation Board of Review (BOR).

Dr. Rovelstad is an extremely qualified candidate for the BOR, having ably served on the previous iteration of our Appeals Board. He has an outstanding track record of intellectual scholarship, publishing in several journals and teaching at the university level since 1974. He also served as Faculty Chair and Interim Dean at the University of Montevallo and was President of the Alabama Association of Accounting Educators.

Moreover, Dr. Rovelstad has practical real-world experience as a licensed Certified Public Accountant (CPA) in the state of Wisconsin and Chair of the Alabama Society of CPAs Education Committee. His intellectual expertise and passion for public service would make him a tremendous asset to the BOR.

Thank you for the opportunity to testify in support of the nomination and confirmation of Richard Rovelstad to the Board of Taxation Review.

GM-584

Submitted on: 3/13/2022 10:33:23 AM

Testimony for WAM on 3/15/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
GLENN M SAKUDA	Individual	Support	Written Testimony Only

Comments:

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

I strongly support GM 584 and the confirmation of Dr. Richard Rovelstad to the Taxation Board of Taxation Review.

The Taxation Board of Review has heard 10 cases over 7 hearing dates between November 2021 and February 2022. Dr. Rovelstad has participated and made contributions in all phases of each appeal including reading the case materials, identifying issues and additional facts needed, attending hearings, and participation in decision-making.

Dr. Rovelstad's prior service on the Third District Board of Review and his background in teaching and research in accounting and business are valuable assets to the Board in analyzing the facts involved in appeals and in deciding appeals.

Glenn M. Sakuda

Chairperson, Taxation Board of Review