



**TESTIMONY OF  
THE DEPARTMENT OF THE ATTORNEY GENERAL  
THIRTIETH LEGISLATURE, 2019**

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**ON THE FOLLOWING MEASURE:**

S.B. NO. 94, S.D. 1, RELATING TO ELECTIONS.

**BEFORE THE:**

HOUSE COMMITTEE ON JUDICIARY

**DATE:** Monday, March 11, 2019

**TIME:** 2:00 p.m.

**LOCATION:** State Capitol, Room 325

**TESTIFIER(S):** Clare E. Connors, Attorney General, or  
Valri Lei Kunimoto, Deputy Attorney General

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Chair Lee and Members of the Committee:

S.B. No. 94, S.D. 1, requires candidates for President and Vice President of the United States to post their most recent income tax returns on the internet for at least sixty days prior to a general election and continuing through the general election to allow the public free access. If they fail to post their income tax returns, they will not be included on the state ballot. The candidates may redact their social security numbers, the names of minor dependents, and their home addresses in the returns. In addition, the bill prohibits the presidential electors from voting for candidates unless they have publicly released and posted their respective income tax returns on the internet. The Department offers the following comments.

The Department agrees that the posting of the candidates' tax returns promotes transparency and provides voters with information regarding a candidate's potential conflicts of interest, business dealings, and charitable donations and allows voters to fully evaluate the fitness of the candidates. However, the bill's provisions may violate the Qualifications Clause of the U.S. Constitution.

Article II, section 1, clause 5 of the U.S. Constitution provides the qualifications a person must meet in order to be a candidate for President of the United States as follows:

No Person except a natural born Citizen, or a Citizen of the United States, at the time of the Adoption of this Constitution, shall be eligible to the Office of President; neither shall any person be eligible to that Office

who shall not have attained to the Age of thirty five Years, and been fourteen Years a Resident within the United States.

Pursuant to the Twelfth Amendment to the U.S. Constitution, the Vice President has identical qualifications as the President.

With respect to the members of Congress, the courts have held that the states cannot impose qualifications on the offices in addition to those set forth in the Constitution. In Powell v. McCormack, 395 U.S. 486, 550 (1969), the U.S. Supreme Court held that "in judging the qualifications of its members, Congress is limited to the standing qualifications prescribed in the Constitution" and since Powell met those qualifications, the House was without power to exclude him. In Term Limits, Inc. v. Thornton, 514 U.S. 779 (1995), Arkansas voters amended their state constitution to set term limits on its state officers and members serving in the House of Representatives and U.S. Senate by preventing the candidates from having their names printed on the election ballots. The Court held that states may not impose qualifications for United States Congress in addition to those set forth in the Constitution.

Pursuant to article IV, the Supremacy Clause, these provisions are controlling and when any state statute conflicts with them or with laws enacted pursuant to these provisions, those statutes must fall. Ex Parte Siebold, 100 U.S. 371 (1879). The Department believes the same rationale would extend to the qualifications for the offices of President and Vice President of the United States.

The U.S. Supreme Court has, however, recognized that the states must impose substantial regulation of federal elections for these elections to be meaningful. Anderson v. Celebrezze, 460 U.S. 790 (1983); Storer v. Brown, 415 U.S. 724 (1974).

If this bill is viewed as only regulating the selection of electors and concerned only with the manner of conducting elections, the bill may not be subject to a Qualifications Clause challenge. However, the effect of the bill is to preclude candidates otherwise qualified under the U.S. Constitution from being placed on the ballot. We are unable to predict how the courts would rule but this provision will be subject to litigation.

Thank you for the opportunity to testify on this measure.

DAVID Y. IGE  
GOVERNOR

JOSH GREEN M.D.  
LIEUTENANT GOVERNOR



LINDA CHU TAKAYAMA  
DIRECTOR

DAMIEN A. ELEFANTE  
DEPUTY DIRECTOR

**STATE OF HAWAII  
DEPARTMENT OF TAXATION**

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To: The Honorable Chris Lee, Chair  
and Members of the House Committee on Judiciary

Date: Monday, March 11, 2019  
Time: 2:00 P.M.  
Place: Conference Room 325, State Capitol

From: Linda Chu Takayama, Director  
Department of Taxation

Re: S.B. 94, S.D. 1, Relating to Elections

The Department of Taxation (Department) appreciates the intent of S.B. 94, S.D. 1, and offers the following comments for the Committee's consideration.

S.B. 94, S.D. 1, would require all candidates for President and Vice President of the United States to disclose their most recent federal income tax return to the public. A summary of key provisions are as follows:

- Amends section 11-113, Hawaii Revised Statutes (HRS), by adding a new section requiring candidates for President and Vice President to include with their sworn application to the Chief Election Officer a statement that a copy of each candidate's income tax return has been posted at least sixty days prior to the date of the general election and will continue to be posted through the date of the general election on the internet for free access by the public, including the internet address where the return can be publicly accessed;
- Specifies that the posted income tax return of each candidate shall be for the most recent taxable year for which an income tax return has been filed with the Internal Revenue Service (IRS) as of the date of the application;
- Defines "income tax return" as having the same meaning as "individual income tax return" in section 6011(e)(3)(C) of the Internal Revenue Code (IRC);
- Allows candidates to redact any social security numbers, personal identification numbers of any kind, names of minor dependents, and the candidate's home address from the income tax return;
- Amends section 14-28, HRS, to prohibit state electors from voting for candidates for President and Vice President of the United States who have not publicly released and posted their respective income tax returns on the internet for free access by the public at least sixty days prior to and continuing through the date of the general election; and
- Effective upon approval.

The Senate Committee on Judiciary amended the previous version of this measure to allow candidates to redact any personal identification numbers of any kind before posting their income tax returns, and to clarify that "income tax return" has the same meaning as "individual income tax return" in section 6011(e)(3)(C) of the IRC.

The Department appreciates the changes made to the previous version of this measure and believes they will help effectuate the measure's desired intent while promoting the State's interests in effective tax administration. Thank you for the opportunity to provide comments.

**SB-94-SD-1**

Submitted on: 3/8/2019 5:49:40 PM

Testimony for JUD on 3/11/2019 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Michael Golojuch Jr	LGBT Caucus of the Democratic Party of Hawaii	Support	Yes

Comments:

Aloha Representatives,

The LGBT Caucus of the Democratic Party of Hawaii strongly supports the passage of SB 94 SD1.

Mahalo for your consideration and for the opportunity to testify.

Mahalo,

Michael Golojuch, Jr.

Chair

LGBT Caucus of the Democratic Party of Hawaii

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: MISCELLANEOUS, Mandatory Disclosure of Income Tax Returns for Candidates

BILL NUMBER: SB 94, SD-1

INTRODUCED BY: Senate Committee on Judiciary

EXECUTIVE SUMMARY: Requires candidates for president and vice president of the United States to post their most recent income tax return on the Internet at least sixty days prior to and continuing through the date of the general election for free access by the public in order to be included on the state ballot, subject to certain conditions. Prohibits electors from voting for a candidate for president or vice president of the United States unless the candidates have posted their most recent income tax return on the Internet at least sixty days prior to and continuing through the date of the general election for free access by the public, subject to certain conditions. We have concerns that this measure violates the right to privacy guaranteed under the Hawaii Constitution.

SYNOPSIS: Adds a new section to HRS chapter 11 to require a U.S. presidential or vice presidential candidate to provide a statement that a copy of each candidate's income tax return has been posted at least sixty days prior to the date of the general election and will continue to be posted through the date of the general election on the Internet for free access by the public, including the internet address where the income tax returns can be publicly accessed. The income tax return of each candidate shall be for the most recent taxable year for which an income tax return has been filed with the Internal Revenue Service as of the date of the application. Allows for redaction of social security numbers, the names of minor dependents, and the candidate's home address.

EFFECTIVE DATE: Upon approval.

STAFF COMMENTS: The measure apparently is in response to President Donald Trump's refusal to release his tax returns.

"It's a reasonable step since every modern president has released their tax returns and put their assets into a blind trust to make sure the only interest they have is the interest of our country and its people," the Star-Advertiser quoted one lawmaker as saying.

In most states, including ours, tax returns and tax return information are confidential. The reason for the confidentiality is that it is generally believed that people will be more honest with the government about their finances if the people won't have to worry about collateral consequences from other folks peeking. What might happen if a nosy neighbor wants to peek? Or a business competitor? Or an opposition candidate if you are trying to run for public office? The interest in confidentiality is strong enough so that in civil litigation where parties are suing each other, parties are usually able to demand that the other side disclose any information "designed to lead

to the discovery of admissible evidence,” but aren’t allowed to demand tax returns unless the judge thinks that there is a special need for them.

Even in Hawaii, people don’t like to cough up tax returns or other sensitive financial records. Back in 2014, when a law (Act 240, Session Laws of Hawaii 2014) required that sensitive financial disclosures of many state volunteer boards and commissions be made public, Hawaii News Now reported that at least sixteen board or commission members resigned rather than allow their financial disclosures to be released to the public. The state Land Use Commission lost five of its nine members (56%), the board of the Agribusiness Development Corporation lost four of 11 (45%), the University of Hawaii Board of Regents lost four of its 15 (27%), and the board of the Hawaii Housing Finance and Development Corporation lost two of eight (25%).

We need to ask ourselves what price is necessary to have a participatory role in government. If we want to have those with relevant experience and backgrounds to serve the public interest, do we need to have them bare all their financial information? In this digital age, potential office holders may well ask what consequences they or their family will suffer at the hands of those who may have a different political agenda once this information is irrevocably exposed. Some won’t want to take the heat and will get out of the proverbial water, leaving our country to be run by whoever is left.

We also note that many candidates are married and file joint returns. Exposing the candidate’s income tax return would then necessarily expose the spouse’s financial information as well. Perhaps this issue can be avoided if the candidate and spouse elect “Married filing separately” status when they file their returns.

We have concerns that this measure violates the right to privacy in Article I, section 6 of the Hawaii Constitution.

The privacy right protected by the “informational privacy” prong of article I, section 6 is the right to keep confidential information which is “highly personal and intimate.” *Brende v. Hara*, 113 Haw. 424, 153 P.3d 1109, 1115 (2007). Highly personal and intimate information includes “medical, financial, educational, or employment records.” *Painting Industry of Hawaii Market Recovery Fund v. Alm*, 69 Haw. 449, 454, 746 P.2d 79, 82 (1987). Although the people “have a legitimate expectation of privacy where their personal financial affairs are concerned,” *Nakano v. Matayoshi*, 68 Haw. 140, 706 P.2d 814, 819 (1985), it has been recognized that a government employee with significant discretionary or fiscal powers can be compelled to make confidential financial disclosures. *Id.* Confidential financial disclosures, however, are in a different league from financial disclosures that are to be made publicly available. *Brende v. Hara*, 153 P.3d at 1115-16. Because we as a State are obligated to afford to the citizens of the several States the privileges and immunities conferred under our law, the right to privacy should be enforceable by candidates whether or not they are citizens or residents of Hawaii.

**SB-94-SD-1**

Submitted on: 3/10/2019 11:55:10 PM

Testimony for JUD on 3/11/2019 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Brett Kulbis	Honolulu County Republican Party	Oppose	No

Comments:

This is nothing more than an anti-President Trump bill. If passed, future candidates may avoid Hawaii all together. This is an extreme case of voter suppression and could be unconstitutional.





## O`ahu County Committee on Legislative Priorities

COMMITTEE ON JUDICIARY

Rep. Chris Lee, Chair

Rep. Joy A. San Buenaventura, Vice Chair

DATE: Monday, March 11, 2019

TIME: 2:00 p.m.

PLACE: Conference Room 325 State Capitol

RE: SB 94, SD 1, Relating to Elections

To the Honorable Chris Lee, Chair; the Honorable Joy A. San Buenaventura, Vice Chair; and Members of the Committee on Judiciary:

My name is Melodie Aduja and I serve as Chair of the O`ahu County Committee on Legislative Priorities of the Democratic Party of Hawai`i ("DPH"). Mahalo for this opportunity to submit testimony on SB 94, SD 1.. The O`ahu County Committee on Legislative Priorities ("OCCLP") hereby submits its testimony in **SUPPORT of SB 94, SD1, Relating to Elections.**

SB 94, SD1, requires candidates for president and vice president of the United States to post their most recent income tax return on the Internet at least sixty days prior to and continuing through the date of the general election for free access by the public in order to be included on the state ballot, subject to certain conditions. SB 94, SD 1, prohibits electors from voting for a candidate for president or vice president of the United States unless the candidates have posted their most recent income tax return on the Internet at least sixty days prior to and continuing through the date of the general election for free access by the public, subject to certain conditions.

The Democratic Party of Hawai`i supports limitations on political, campaign or issue related donations by organizations, corporations, and individuals. In addition, we promote the practice of public financing of all elections, to ensure that the power to bring positive change to our county and state lies in the hands of individual voters. We do not believe that money equals speech or that corporations are people for purposes of First Amendment protections. We support and encourage legislation that would limit the impact of the Citizens United decision. We also support fully funded elections office.

We believe that a government based on the will of the people but respecting the rights of all is a potential solution to its citizens' needs and should not be denigrated as an option to a completely laissez-faire society. Thus, fair and equitable taxation is essential for good government, as providing services to society is worthy of financial support. We believe that this will adequately, efficiently, courteously, openly and fairly administer to the needs of the people. We support the incorporation of *ho'oponopono*, ethics in government, and a fair, voter-verifiable, fully transparent and auditable voting system. We also support enforcement of all sunshine laws and transparency in sessions and meetings that discuss and make policy.

This includes the protection of funding for the televising of public hearings at the State and County levels, as well as the funding of the Public Access Room at the Legislature.

We support limitations on political, campaign or issue related donations by organizations, corporations, and individuals. In addition, we promote the practice of public financing of all elections, to ensure that the power to bring positive change to our county and State lies in the hands of individual voters. We do not believe that money equals "free speech." *Democratic Party of Hawai'i Platform (2018), p. 19, ln. 33-54.*

For the foregoing reasons, to wit, to support the incorporation of *ho'oponopono*, ethics in government, and a fair, voter-verifiable, fully transparent and auditable voting system, OCCLP supports SB 94, SD 1, and urges that it passes out of the Committee on Judiciary.

Mahalo nui loa  
Me ka `oia`i`o

/s/ Melodie Aduja

Melodie Aduja

Chair, O`ahu County Committee on Legislative Priorities of the Democratic Party of Hawai'i

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Email: legislativepriorities@gmail.com



**Hawaii**

*Holding Power Accountable*

*Common Cause Hawaii • 307A Kamani St. • Honolulu, HI 96813 • 808.275.6275*

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To: The House Committee on Judiciary  
From: Brodie Lockard, Board Member, Common Cause Hawaii  
Date: Monday, March 11, 2019, 2:00 pm

**In support of SB 94 SD1, with comments**

Dear JUD Chair Lee, Vice Chair San Buenaventura and Committee Members—

Common Cause Hawaii supports SB 94 SD1.

Candidates for President of the United States have disclosed their tax returns for decades, not by law, but as a good faith gesture to the American electorate. Disclosure gives voters insight into candidates' ethics, personal spending habits, choices of investments, and general style of money management. It's a perfectly reasonable expectation for voters to know these details about someone who may oversee how many billions of their dollars are spent.

Every recent Administration has met this expectation until the current one. Reluctance to share tax returns rightfully raises suspicion of and distracting speculation about what they might reveal. Disclosure would avoid this, or if the returns do contain questionable information, would bring it to voters' attention so they can weigh it in choosing the leader of the free world.

Common Cause Hawaii suggests that requiring candidates' last ten tax returns would make this bill ten times as useful.

As a small state in America's last time zone, Hawaii has limited influence in presidential elections. SB 94's requirement for inclusion on the state ballot would increase our state's influence and perhaps lead other states to follow suit.

Please pass SB 94 SD1 and protect the integrity of the office of President.

Thank you for the opportunity to testify.

Brodie Lockard  
Board Member, Common Cause Hawaii



O'ahu County Democrats  
oahudemocrats.org



Chair Lee, Vice Chair San Buenaventura, and Members of the Committee on Judiciary,

**RE: SB94 SD1, Relating to Elections**

I write in support of Senate Bill 94, Senate Draft 1. This measure requires candidates for president and vice president of the United States to post their most recent income tax return on the Internet. The time requirement is for at least sixty days prior to, and continuing through the date of the general election, for free access by the public.

The County Democrats recognize that the 2016 Presidential Election marked a low point for our recent Presidential elections system, in some exceeding the problems of the 2000 Presidential election system. This measure aims to ensure that presidential candidates are transparent with their personal finances. This is important due to the long history of presidents and presidential candidates with financial conflicts of interest that remain undisclosed. When presidents serve their financial interests at the expense of the people's mandate for governance, we must needs address such systemic failures. SB94 is practical.

Again, I write in support of SB94. My thanks to the Committee for its due diligence in considering the measure.

Respectfully,

A handwritten signature in black ink that reads "DPArmstrong".

Dylan P. Armstrong, Vice Chair  
O'ahu County Committee, O'ahu County Democrats

Dear Chairman Lee, Vice Chair San Buenaventura and other members of the Committee,

Chairman Lee mentioned during the Hearing that I may submit late testimony. Thank you for permitting this.

SB94 and the similar bill, HB712 are very important to pass for several reasons:

1. The U.S. Constitution is very clear that state legislatures have absolute power to decide the disposition of their Electoral College votes. This is evidenced by the fact that Maine and Nebraska assign their electoral votes prorata to votes garnered while the other 48 states opt for winner take all. Also, historically, in 1800 and 1804 some state legislatures assigned their electoral college votes with no public balloting whatsoever! This part of the bill should absolutely pass a constitutionality test.

In the event the other part of the bill, which requires disclosure to appear on the ballot, be found by the Supreme Court to not be constitutional, then candidates could who do not conform could still appear on the ballots, but be ineligible to receive Hawaii's electoral college votes.

2. As far as requirements to appear on the ballot and the constitutionality, I feel we should pass this bill and test out, for the people, whether they have the right to have this information before they vote. But self-suppressing our concern, without knowing absolutely what the Constitution permits is an affront to the needs of the people.

3. The need for the public to have access to candidate's tax returns is great, not only for Mr. Trump, but for all future candidates. Other offices, appointees etc. must apply for security clearances from our intelligence services. It is illogical that no such vetting takes place for the office of president. A public vetting, with voters seeing the candidate's tax returns is the sole chance for the people directly to examine a candidate's conflicts of interest and possible security vulnerabilities.

**SB-94-SD-1**

Submitted on: 3/10/2019 11:04:13 AM

Testimony for JUD on 3/11/2019 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Andrea Quinn	Individual	Support	No

Comments:

Dear Honorable Committee Members:

Please support SB94. The information gleaned from candidates' disclosure of tax returns should help to weed out corrupt politicians thereby enhancing our democracy.

Thank you for the opportunity to present my testimony.

Andrea Quinn

Kihei

# ALAN B. BURDICK

*Attorney at Law - Retired*  
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March 10, 2019

To: House Committee on the Judiciary  
Subject: SB 94, SD 1, **to Require Candidates for President and Vice President to Submit Income Tax Returns**  
Hearing: Monday, March 11, 2019, 2:00 pm, Room 325  
Position: **Opposition**

Aloha, Chair Lee, Vice Chair San Buenaventura, and Members of the Committee:

With much regret and much respect and admiration for the author of this bill, I strongly **oppose** this bill because (1) it is **unconstitutional**; (2) it is **unnecessary**; and (3) it is **unworkable**.

1. The bill is **unconstitutional**, because it purports to add a qualification to the requirements for the office of president (and vice-president). The requirements for the office of president and vice-president are laid out in the Constitution. Neither any state nor the Congress can add extra requirements to those original requirements. An extra-constitutional requirement is an unconstitutional requirement. The Hawaii Attorney General has previously warned, in testimony on the prior version of this bill in the Senate, that this bill is probably unconstitutional.

I think that it is clearly unconstitutional under the rule laid out in U.S. Term Limits, Inc. v. Thornton, 514 U.S. 779 (1995), a U.S. Supreme Court case that declared invalid an Arkansas ballot initiative that attempted to impose term limits on members of the Arkansas Congressional delegation. In U.S. Term Limits, the Court noted,

None of the overwhelming array of briefs submitted by the parties and *amici* has called to our attention even a single case in which a state court or federal court has approved of a State's addition of qualifications for a member of Congress. To the contrary, an impressive number of courts have determined that States lack the authority to add qualifications.

The Supreme Court also concluded that permitting States to add qualifications to their Congressional delegations would create an impermissible "patchwork", and "Permitting individual States to formulate diverse qualifications for their representatives would result in a patchwork of state qualifications, undermining the uniformity and the national character that the

Framers envisioned and sought to ensure.” Surely, what applies to members of Congress would apply even more to the President – where additional State-imposed qualifications could potentially be contradictory. Nor does it save the qualification by pretending that it is merely a “ballot access” requirement. This argument was presented and rejected by the Supreme Court in U.S. Term Limits.

2. The bill is unworkable. The bill would require a candidate to submit his/her “income tax return.” But the bill defines “income tax return” merely as a person’s individual income tax return. In the case of someone like Donald Trump who reputedly owns, as a sole or part owner, over 550 LLCs, he would not have to submit more than 550 income tax returns for those LLCs, and those returns may show a great deal of information about his business dealings that are far more revealing than what is revealed in his personal return. Moreover, the bill merely requires that the candidate post the income-tax return on the candidate’s website. There is no provision for vetting the return for accuracy or completeness. What happens if there are credible arguments that the return, as posted, is false and fraudulent? Will that “disqualify” the candidate? This will create a morass of disputes.

3. The bill is unnecessary. Donald Trump’s income tax returns are going to be disclosed, before long, by subpoena.

There are additional problems with this bill, as well. First, the provision that purports to prevent presidential electors from voting in favor of the candidate for whom they are pledged to vote may well be unconstitutional on separate grounds. Second, that provision could run afoul of Hawaii’s participation in the interstate compact that attempts to make an end-run around the Electoral College by purporting to require Hawaii’s presidential electors to vote for the presidential candidate who gets the majority of the popular vote. *See* HRS Chapter 14D. What will happen if that interstate compact is triggered and if President Trump gets the majority of the popular vote while having refused to provide his income tax returns? This would put Hawaii’s electors on the horns of a dilemma – HRS Chapter 14D would require Hawaii’s electors to vote for Trump, while this bill would require them to vote against Trump.

Thank you for the opportunity to offer my opposition to this bill.



**SB-94-SD-1**

Submitted on: 3/9/2019 3:32:41 PM

Testimony for JUD on 3/11/2019 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Scott Smart	Individual	Oppose	No

Comments:

I OPPOSE Bill SB94 SD1 which should be titled the "STOP RE-ELECTION OF PRES D. J. TRUMP ACT". I do not agree that the public has any right to pore over an individual's tax return, regardless if that individual is running for a political office or not. As a voter, I am perfectly capable of weighing the disclosure (or non-disclosure) of any financial record in MY DECISION on whom I vote for. IF THE LEGISLATURE DEEMS IT THEIR JOB TO PREVENT ME FROM VOTING FOR A PARTICULAR CANDIDATE, WHY NOT HAVE THE LEGISLATURE DIRECTLY APPOINT THE ELECTORS?

I suppose if no candidate furnishes their return online we just won't have an election?

Further, Act 62, Session Laws of 2008 "National Popular Vote" compact requires, when in effect, the state of Hawaii to award appointment of electors based on the national vote results. What happens if the national vote is in conflict with the provisions of this bill?

On a technical note it is unclear what happens if a candidate for one office complies and the candidate (of the same party or petition) for the other office doesn't. Which electors will be voting? Will they be required to vote for candidates from two parties? I read the testimony from the State AG office, and I think it is off-point as the appointment of electors is a power of the legislature USCons Art II Sec1/2. While there are questions which may come before courts concerning this tax-return requirement or the "National Public Vote", current precedent of *McPherson v. Blacker*, 146 U.S. 1 (1892) generally considers a state's legislature appointment power as plenary.

Finally, if giving the voters access to income tax returns is so important, let's start first by requiring it for all Hawaii State Representatives and Senators.

Scott W. Smart

Mililani HI

**SB-94-SD-1**

Submitted on: 3/9/2019 2:53:30 PM

Testimony for JUD on 3/11/2019 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Gerard Silva	Individual	Oppose	No

Comments:

This is OUT RIGHT DISCRININATION!!

It is Every one or No one!!!!

**LATE**

**SB-94-SD-1**

Submitted on: 3/11/2019 8:55:25 AM  
Testimony for JUD on 3/11/2019 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Mary Smart	Individual	Oppose	No

Comments:

**LATE**

**SB-94-SD-1**

Submitted on: 3/11/2019 1:20:22 PM

Testimony for JUD on 3/11/2019 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Lawrence Basha	Individual	Support	No

Comments:

If one is going to be a public servant, the public should be able to know the character of that public servant as part of the process to ensure they will be competent stewards of the public trust. In the 21st century tax returns are an integral part of assessing that trust. In many communities, a mayor's fiscal integrity might not matter much, but here in Hawaii the mayor and governor deal with more weighty budgets than most municipal and state executives. Many times the ways this money is spent has more impact on the population and environment than our counterparts in the mainland. This is a natural step to safeguard Hawaii's citizens into the future.

Thank you for your consideration on this matter.

V/R

Lawrence Basha

Kailua 96734

**SB-94-SD-1**

Submitted on: 3/11/2019 1:44:38 PM

Testimony for JUD on 3/11/2019 2:00:00 PM

**LATE**

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Lisa Poulos	Individual	Oppose	No

Comments:

Aloha Representatives,

I strongly oppose SB 94 SD1 as it is written. The bill states "A candidate's income tax returns provide voters with essential information regarding a candidate's potential conflicts of interest, business dealings, financial status, and charitable donations, and allows voters the opportunity to fully evaluate fitness for the offices.."

If this is the belief of you lawmakers then I believe EVERY elected official should be subject to the same standard. If voters need this essential information to make the best choice for an elected official then it should apply to ALL elected officials which includes you. If you are willing to come under the same scrutiny that you are suggesting is necessary for our president and vice president, because you also make very important decisions that affects the citizenry, then I may be persuaded to support this.

Oppose SB94 SD1, unless you are willing to allow the residents of Hawaii to inspect your tax returns also.

Mahalo

Lisa Poulos