Honolulu, Hawaii APR 0 7 2009

GOV. MSG. NO. 373 RE:

Honorable Colleen Hanabusa President of the Senate Twenty-Fifth State Legislature Regular Session of 2009 State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred Governor's Message No. 373, submitting for study and consideration the nomination of:

BOARD OF TAXATION REVIEW, 2ND TAXATION DISTRICT (MAUI)

G.M. No. 373 RONALD A. KAWAHARA, for a term to expire 6-30-2013,

begs leave to report as follows:

Your Committee reviewed the personal history, resume, and statement submitted by the nominee and finds Ronald A. Kawahara to possess the requisite qualifications to be nominated to the Board of Taxation Review for the 2nd Taxation District.

Testimony in support of the nomination of Ronald A. Kawahara was received from the Department of Taxation. Written testimony presented to the Committee may be reviewed on the Legislature's website.

Ronald A. Kawahara is a Certified Public Accountant, licensed in Hawaii in 1974, and has served as President of the public accounting firm of Ronald A. Kawahara & Co., CPA's, Inc. for nearly forty years. Mr. Kawahara is also a licensed Certified Valuation Analyst, Certified Property Manager, Professional Community Association Manager, and Real Estate Broker. Mr. Kawahara possesses a Bachelor of Business Administration degree from the University of Hawaii at Manoa. He is active in the tax community, having been a member of the American Institute of Certified Public Accountants, the Hawaii Society of Certified

GM373 SSCR LRB 09-3117.doc Public Accountants, and the Hawaii Association of Public Accountants. Mr. Kawahara's nomination is for a reappointment to the Board of Taxation Review, and he currently serves as the Chairperson of the Board.

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,

Jone Marcodo Ko

DONNA MERCADO KIM, Chair

The Senate Twenty-Fifth Legislature State of Hawaii

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

Governor's Message No.:* GM 373	Committee Re	ferral:		Date:	2.	9,	2009
The Committee is reconsidering its decision							
The Recommendation is:							
Advise and Consent							
Members		Aye	Aye	(WR)	Na	y	Excused
KIM, Donna Mercado (C)		1					# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
TSUTSUI, Shan S. (VC)		1		116			
CHUN OAKLAND, Suzanne		/			٠.	•	
ENGLISH, J. Kalani		/				85	
FUKUNAGA, Carol		/					
GALUTERIA, Brickwood					118		1
HEE, Clayton							
HOOSER, Gary L.			13				
KIDANI, Michelle N.	What was sure or the sure of t			5			1000000 no.0000 p.p Ao
KOKUBUN, Russell S.					188		
TOKUDA, Jill N.							
HEMMINGS, Fred			1.1				
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TOTAL		8	1.5				4
Recommendation: Adopted Not Adopted							
Chair's or Designee's Signature:							
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