

Honolulu, Hawaii

APR 22 2010

RE: GOV. MSG. NO. 424

Honorable Colleen Hanabusa  
President of the Senate  
Twenty-Fifth State Legislature  
Regular Session of 2010  
State of Hawaii

Madam:

Your Committee on Ways and Means, to which was referred  
Governor's Message No. 424, submitting for study and consideration  
the nomination of:

BOARD OF TAXATION REVIEW, 3RD TAXATION DISTRICT (HAWAII)

G.M. No. 424      MICHAEL CHANG,  
for a term to expire 6-30-2014,

begs leave to report as follows:

Your Committee received testimony in support of the  
nomination of Michael Chang from the Department of Taxation. A  
resume was submitted by the nominee. Written testimony presented  
to the Committee may be reviewed on the Legislature's website.

Upon review of the testimony and other information received,  
your Committee finds that the nominee's prior service on the Board  
of Taxation Review, his experience as a financial advisor, and his  
strong commitment to community service qualifies him to serve on  
the Board of Taxation Review, 3rd District. Your Committee notes  
that Mr. Chang received a bachelor's degree in economics, with an  
emphasis in accounting, from the University of Redlands and a  
Masters in Business Administration from the University of Hawaii  
at Manoa. Currently, Mr. Chang is a financial advisor. He has a  
strong accounting background with a deep understanding of finance  
and investment. Mr. Chang has served one term on the Board of  
Taxation Review. Based upon the fair and impartial manner in  
which he conducts hearings and renders rulings and decisions, your  
Committee finds that Mr. Chang's continued service on the Board of



Taxation Review would benefit Hawaii's taxpayers and the tax community.

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,

  
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.:*<br><div style="font-size: 1.5em; font-family: cursive;">424</div>  | Committee Referral:<br><div style="font-size: 1.2em; font-weight: bold;">WAM</div> | Date:<br><div style="font-size: 1.5em; font-family: cursive;">4-16-10</div> |     |         |
| <input type="checkbox"/> The Committee is reconsidering its decision  |  |   |     |         |
| The Recommendation is:<br><div style="display: flex; justify-content: space-around; align-items: flex-start;"><div style="text-align: center;"><input checked="" type="checkbox"/> Advise and Consent<br/>2340</div><div style="text-align: center;"><input type="checkbox"/> Not Advise and Consent<br/>2345</div></div> |  |   |     |         |
| Members   | Aye  | Aye (WR)  | Nay | Excused |
| KIM, Donna Mercado (C)  | \  |   |     |         |
| TSUTSUI, Shan S. (VC)   | \  |   |     |         |
| CHUN OAKLAND, Suzanne   | \  |   |     |         |
| ENGLISH, J. Kalani  | \  |   |     |         |
| FUKUNAGA, Carol   |  |   |     | \       |
| GALUTERIA, Brickwood  | \  |   |     |         |
| HEE, Clayton  |  |   |     | \       |
| HOOSER, Gary L.   | \  |   |     |         |
| KIDANI, Michelle N.   | \  |   |     |         |
| KOKUBUN, Russell S.   | \  |   |     |         |
| TOKUDA, Jill N.   | \  |   |     |         |
| HEMMINGS, Fred  |  |   |     | \       |
|   |  |   |     |         |
|   |  |   |     |         |
|   |  |   |     |         |
| <b>TOTAL</b>  | 9  | 0   | 0   | 3       |
| Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted  |  |   |     |         |
| Chair's or Designee's Signature:<br><div style="font-family: cursive; font-size: 1.2em;">[Signature]</div>  |  |   |     |         |
| <b>Distribution:</b> <div style="display: flex; justify-content: space-between; font-size: 0.8em; margin-top: 5px;"><div>Original<br/>File with Committee Report</div><div>Yellow<br/>Clerk's Office</div><div>Pink<br/>Drafting Agency</div><div>Goldenrod<br/>Committee File Copy</div></div>                           |  |   |     |         |

**\*Only one Governor's Message per Record of Votes**