

Honolulu, Hawaii

APR 22 2010

RE: GOV. MSG. NO. 457

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. 457, submitting for study and consideration  
the nomination of:

TAX REVIEW COMMISSION

G.M. No. 457      MICHAEL T. MCENERNEY,  
for a term to expire 6-30-2012,

begs leave to report as follows:

Your Committee received testimony in support of the  
nomination of Michael T. McEnerney from the Department of  
Taxation, the Hawaii Association of Public Accountants, and six  
individuals. A personal statement and resume were 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 experience in accounting,  
business administration and state and federal tax law as a  
practitioner and as an educator; his professional memberships in  
numerous accounting, valuation, and law organizations; and the  
strong support from a number of his professional peers qualify him  
to serve on the Tax Review Commission. Your Committee notes that  
Mr. McEnerney has a bachelors of science in accounting and  
business administration from Wisconsin State University-  
Platteville, a masters of business administration degree from the  
University of Hawaii, and a law degree from Northwestern  
University School of Law. He is also an accredited senior  
appraiser, has served as an expert witness consulting in valuation



matters, and is recognized as a family law tax and valuation expert in Hawaii. Mr. McEnerney has extensive tax and accounting experience as a tax professional and as a tax and business course instructor. Your Committee believes that Mr. McEnerney would be an effective and competent member of the Tax Review Commission.

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.:* <div style="font-size: 1.5em; font-weight: bold;">457</div>	Committee Referral: <div style="font-size: 1.2em; font-weight: bold;">WAM</div>	Date: <div style="font-size: 1.5em; font-weight: bold;">4-16-10</div>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is: <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <input checked="" type="checkbox"/> Advise and Consent 2340         </div> <div style="text-align: center;"> <input type="checkbox"/> Not Advise and Consent 2345         </div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
KIM, Donna Mercado (C)	1			
TSUTSUI, Shan S. (VC)	1			
CHUN OAKLAND, Suzanne	1			
ENGLISH, J. Kalani	1			
FUKUNAGA, Carol				1
GALUTERIA, Brickwood	1			
HEE, Clayton				1
HOOSER, Gary L.	1			
KIDANI, Michelle N.	1			
KOKUBUN, Russell S.	1			
TOKUDA, Jill N.	1			
HEMMINGS, Fred				1
TOTAL	9	0	0	3
Recommendation: <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input checked="" type="checkbox"/> Adopted           <input type="checkbox"/> Not Adopted         </div>				
Chair's or Designee's Signature: <div style="text-align: center; margin-top: 10px;"> </div>				
<b>Distribution:</b> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <div style="text-align: center;">Original File with Committee Report</div> <div style="text-align: center;">Yellow Clerk's Office</div> <div style="text-align: center;">Pink Drafting Agency</div> <div style="text-align: center;">Goldenrod Committee File Copy</div> </div>				

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