STAND. COM. REP. NO. 33337

Honolulu, Hawaii

APR 0 6 2016

RE: GOV. MSG. NO. 592

Honorable Ronald D. Kouchi President of the Senate Twenty-Eighth State Legislature Regular Session of 2016 State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 592, submitting for study and consideration the nomination of:

BOARD OF TAXATION REVIEW, 3RD TAXATION DISTRICT (HAWAI'I)

| G.M. No. | 592 | MARILYN GAGEN, | | | | | | | |
|----------|-----|----------------|---|------|----|--------|-------------|--|--|
| | | for | а | term | to | expire | 06-30-2019, | | |

begs leave to report as follows:

Your Committee reviewed the personal statement and resume submitted by Marilyn Gagen for service on the Board of Taxation Review for the 3rd Taxation District (Hawai'i).

Your Committee received testimony in support of the nomination of Marilyn Gagen from the Department of Taxation and one individual.

Upon review of the testimony, your Committee finds that the nominee's many years of experience in the areas of tax and accounting qualify her to serve on the Board of Taxation Review for the 3rd Taxation District. Your Committee notes that Ms. Gagen graduated Magna Cum Laude from Case Western Reserve University with a Bachelor of Science degree in Accounting. Ms. Gagen is a certified public accountant with over forty-five years of experience and was one of the first female partners in the international accounting firm of Deloitte & Touche, LLP. Prior to her retirement in 2002, Ms. Gagen had been the partner-in-charge of Deloitte Hawaii's tax practice for over ten years. Ms. Gagen currently operates a small practice in tax planning.

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Ms. Gagen is a member of several community service organizations, including the American Heart Association and Hawaii Public Health Institute. Ms. Gagen is also a past member of the Tax Review Commission. Your Committee believes that the nominee's extensive experience and dedication would benefit the Board of Taxation Review, as well as Hawaii 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,

OKUDA, Chair



The Senate Twenty-Eighth Legislature State of Hawaiʻi

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

| Governor's Message No.:* | Committee F | Referral: | | Date: | | | | | | |
|---|-------------|-----------|----------|-------|---------|---------|--|--|--|--|
| 592 | WAM | WAM | | | 3/23/16 | | | | | |
| The Committee is reconsidering its decision | | | | | | | | | | |
| The Recommendation is: | | | | | | | | | | |
| Advise and Consent INot Advise and Consent 2340 | | | | | | | | | | |
| Members | | Aye | Aye | (WR) | Nay | Excused | | | | |
| TOKUDA, Jill N. (C) | | / | | | | | | | | |
| DELA CRUZ, Donovan M. (V | ′C) | | | | | | | | | |
| CHUN OAKLAND, Suzanne | / | | | | | | | | | |
| ENGLISH, J. Kalani | | | | | | | | | | |
| GALUTERIA, Brickwood | * | | | | | | | | | |
| HARIMOTO, Breene | | | | | | | | | | |
| INOUYE, Lorraine R. | | | | | | | | | | |
| RIVIERE, Gil | | | | | | | | | | |
| TANIGUCHI, Brian T. | · | | _ | | | | | | | |
| WAKAI, Glenn | | | | | | | | | | |
| SLOM, Sam | \square | | | | | | | | | |
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| TOTAL | | 0 | | | | F | | | | |
| Recommendation: | | | | | | | | | | |
| 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