STAND. COM. REP. NO.

Honolulu, Hawaii

MAY 0 3 2016

RE: GOV. MSG. NO. 874

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

TAX REVIEW COMMISSION

G.M. No. 874 VAUGHN COOK, for a term to expire 06-30-2019,

begs leave to report as follows:

Your Committee reviewed the personal statement and resume submitted by Vaughn Cook for service on the Tax Review Commission.

Your Committee received testimony in support of the nomination of Vaughn Cook from the Department of Taxation; Representative Clift Tsuji; Hawaii Island Chamber of Commerce; Niwao & Roberts, Certified Public Accountants; and five individuals.

Upon review of the testimony and other information received, your Committee finds that the nominee is a qualified candidate to serve on the Tax Review Commission. Your Committee notes that Mr. Cook received a Master of Laws degree in Taxation from the University of Washington School of Law, a Juris Doctor degree from the University of Utah College of Law, and a Bachelor of Science degree in Accounting from Santa Clara University. Mr. Cook is a director at the Hawaii Island office of the law firm of Torkildson, Katz, Moore, Hetherington, and Harris. His practice includes taxation law, general business and commercial law, immigration, and administrative licensing law statewide. Prior to



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joining the law firm, Mr. Cook was a tax manager in the Seattle office of the accounting firm of Deloitte & Touche, where he represented high net-worth individuals, closely-held businesses, and multinational corporations.

Mr. Cook is a certified public accountant, licensed in the State of Hawaii. Mr. Cook is a member of professional organizations that include the Hawaii State Bar Association, Washington State Bar Association, Hawaii Society of Certified Public Accountants, and Hawaii Association of Public Accountants. Mr. Cook has previously served as President of the Hawaii County Bar Association and President of the Hawaii Island Chamber of Commerce. Mr. Cook currently serves as Treasurer of the Hawaii Shima Fukuoka Kenjinkai and a director of VASH Hawaii Island. Your Committee believes that Mr. Cook 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,



The Senate Twenty-Eighth Legislature State of Hawai'i

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

Governor's Message No.:*	Committee F WAM	Referral:	Date 4	/19/	16
The Committee is reconsidering its decision					
The Recommendation is:					
Advise and Consent Not Advise and Consent 2340 2345					
Members		Aye	Aye (WR)	Nay	Excused
TOKUDA, JIII N. (C)					
DELA CRUZ, Donovan M. (VC)					
CHUN OAKLAND, Suzanne					
ENGLISH, J. Kalani					
GALUTERIA, Brickwood					
HARIMOTO, Breene					
INOUYE, Lorraine R.					
RIVIERE, Gil					
TANIGUCHI, Brian T.					
WAKAI, Glenn					
SLOM, Sam					
		 			<u> </u>
TOTAL					14
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