STAND. COM. REP. NO. 3600

Honolulu, Hawaii

MAY 1 9 2020

RE: GOV. MSG. NO. 784

Honorable Ronald D. Kouchi President of the Senate Thirtieth State Legislature Regular Session of 2020 State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 784, submitting for study and consideration the nomination of:

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

G.M. No. 784 CHRISTOPHER HANNIGAN, for a term to expire 06-30-2024,

begs leave to report as follows:

Your Committee received testimony in support of Christopher Hannigan from the Department of Taxation.

Your Committee finds that the nominee is the President and CEO of Midnight Oil, Inc., a private accounting firm that provides general accounting, tax preparation, and software support services. His previous account manager position at the firm included bookkeeping and payroll processing tasks.

Mr. Hannigan received a Bachelor of Business Administration degree from the University of Hawaii at Hilo. He passed the Internal Revenue Service special enrollment examination and thus has enrolled agent status.

Your Committee notes the nominee's personal statement to the effect that the Board is short-staffed and applicants are rare. The nominee's previous term on the same Board will provide relevant experience. The nominee's goals are to provide taxpayers



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with timely responses to their tax issues and for the State to efficiently resolve tax appeal cases.

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,

> > DELA

CRUZ,

DONOVAN M.

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The Senate Thirtieth Legislature State of Hawai'i

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

Governor's Message No.:*	Committee Referral:		Date:	Date:	
GM 784	WAM			5-19-20	
The Committee is reconsidering its decision					
The Recommendation is:					
Advise and Consent Not Advise and Consent 2340 2345					
Members		Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)					
KEITH-AGARAN, Gilbert S.C. (VC)					
ENGLISH, J. Kalani					
HARIMOTO, Breene			· · ·		
INOUYE, Lorraine R.					
KAHELE, Kaiali'i		/			
KANUHA, Dru Mamo	/				
KIDANI, Michelle N.					
MORIWAKI, Sharon Y.					
RIVIERE, Gil		/			
SHIMABUKURO, Maile S.L.					
TANIGUCHI, Brian T.					
FEVELLA, Kurt					
	··· ,				
TOTAL		_ 1			4
Recommendation:					
Chair's or Designee's Signature: Michelle Hidani					
Distribution: Original File with Committee F		ellow 's Office D	Pink rafting Agency		lenrod e File Copy

*Only one Governor's Message per Record of Votes