



May 5^{th} Sine Die, how sweet the sound; when all the labors of the current legislative session culminate.

As with the past two years at the Legislature, 2011 was a time of sacrifice, and a time to choose from alternatives that were less than palatable. I had hoped this would be a rebuilding year with the economy supporting our efforts. As we know this was not to be.

In fact, facing a \$1.3 billion dollar shortfall was even worse that facing the \$1.9 billion dollar deficit in my first year. We had already used all of the available options to balance the budget in 2009-2010, so this year we have nothing left.

My client described our plight perfectly when he said, "the State is like a drowning man who is deep under water. As he looks up he sees the sunlight above the water's surface. He struggles and claws his way, breaking through the surface and just as he is about to take a big breath of fresh air, the "other shoe"- another economic disaster comes crashing down on his head, pushing him under water again." Oh well!



This summer I have several new projects. Yes, most of them will be in the area of taxation and compliance, not very popular subjects but someone has to do it and it seems that job has been relegated to me. I hope someday to have "*feel good*" issues, but now is not the time and I might as well use my training to help the state government move forward.



Right now a "staycation" is called for. My yard needs cleaning and the house needs repairs done to all the little things that have been ignored for the past few months. It has been a non-stop roller coaster ride since the election.

When all the dust has settled, you will receive a legislative review of the session and a town hall meeting will be scheduled to answer questions you may have.

That's it for now... have a great summer!

Aloha,

chan w Chay

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