

STAND. COM. REP. NO.

3017

Honolulu, Hawaii

MAR 28 2012

RE: GOV. MSG. NOS. 760,  
761, 762, 763, 764,  
AND 765

Honorable Shan S. Tsutsui  
President of the Senate  
Twenty-Sixth State Legislature  
Regular Session of 2012  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred  
Governor's Message Nos. 760, 761, 762, 763, 764, and 765  
submitting for study and consideration the nominations of:

BOARD OF TAXATION REVIEW, 1ST TAXATION DISTRICT (OAHU)

G.M. No. 760 TRACY CHIANG,  
for a term to expire 6-30-2015;

G.M. No. 761 ERIC CHING,  
for a term to expire 6-30-2016;

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

G.M. No. 762 PETER TADAKI,  
for a term to expire 6-30-2016;

BOARD OF TAXATION REVIEW, 4TH TAXATION DISTRICT (KAUA'I)

G.M. No. 763 RUSSELL KYONO,  
for a term to expire 6-30-2014;

G.M. No. 764 RONALD PEEREN,  
for a term to expire 6-30-2015; and



G.M. No. 765      ERIC YAMA,  
for a term to expire 6-30-2016,

begs leave to report as follows:

Your Committee has reviewed the qualifications of the nominees and finds that the nominees possess the requisite qualifications to be nominated to the Board of Taxation Review for their respective district.

Written comments in support of each nominee were submitted by the Department of Taxation.

Upon review of the comments by the Department of Taxation and statements submitted by the nominees, your Committee finds that the aforementioned nominees will work with compassion and commitment to assist in administering the government functions related to tax appeals. Your Committee further finds that the nominees have been appointed based upon their credentials, integrity, and desire to make Hawaii better through their participation on the respective Boards of Taxation Review to which they have been nominated.

Tracy Chiang earned a Bachelor of Science degree in chemistry from Providence College, an executive Master of Business Administration degree from Schidler School of Business at the University of Hawaii at Manoa, and is licensed in real estate, insurance and securities, and public accounting. Mr. Chiang has worked for H&R Block as an enroll agent, First Hawaiian Bank and Trust as a tax department assistant manager, and Clay and Company as a tax manager. He currently works for World Financial Group & Transamerica Financial Advisors, Inc., as a branch manager and also operates his own private accounting firm. Mr. Chiang has been a member of the Board of Taxation Review since 2008.

Eric Ching earned a Bachelor of Business Administration degree in accounting and a Juris Doctor degree from the University of Hawaii, and a Master of Laws degree from the University of Washington. Mr. Ching worked as a tax accountant, divorce and litigation lawyer, and Internal Revenue Service revenue agent, and he currently works as a tax attorney.

Peter Tadaki was born and raised in Hilo, Hawaii, where he graduated from Hilo High School and later earned a Bachelor of Science degree from Willamette University. Mr. Tadaki has



practiced public accounting for twenty-five years in Hilo. Mr. Tadaki feels that being a member of the Board of Taxation Review will provide him an opportunity to give back to his community.

Russell Kyono graduated from Kauai High School and the School of Travel Industry Management at the University of Hawaii at Manoa, and is a licensed real estate salesperson and broker. Mr. Kyono worked for Kauai Realty, Inc., as an independent sales agent and property manager, and he currently owns and operates Kauai Rentals & Real Estate in Lihue, Kauai. Mr. Kyono has been involved in volunteer work for various organizations, including the Boy Scouts of America, County of Kauai Real Property Tax Board of Review, Kauai Board of Realtors Professional Standards Committee, and New Hope Kauai.

Ron Peeren earned a Bachelor of Arts degree in economics from Claremont Men's College. Mr. Peeren worked for Hale Kauai, Ltd., as the Vice-President of Human Resources, Chief Financial Officer, and Director of Administration. Mr. Peeren has been involved in volunteer work for various organizations, including a community basketball organization, Cub Scouts of America, Boy Scouts of America, United Way, Contractors Association of Kauai, Kauai Chamber of Commerce, Kauai Junior Golf Association, and Rotary Club of Kauai.

Eric Yama graduated from Kapaa High School and the University of Hawaii at Manoa with a Bachelor of Arts degree in psychology. Mr. Yama is the Vice-President and principal broker of Kauai Realty, Inc. Mr. Yama has been involved in volunteer work for numerous organizations, including the Kauai Junior Golf Association, Fukuoka Club, Kauai Community College Fund Board of Trustees, Lihue Missionary Church, Kiwanis Club of Kauai, and the Kauai Board of Realtors. Mr. Yama has been a member of the Board of Taxation Review since 2008.

As affirmed by the records of votes of the members of your Committee on Ways and Means that are attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominees, has found the nominees to be qualified for the positions to which nominated and recommends that the Senate advise and consent to the nominations.



Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

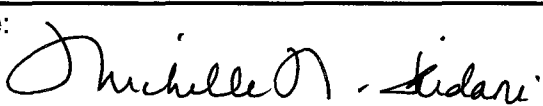
*David Y. Ise*

DAVID Y. ISE, Chair



The Senate  
Twenty-Sixth Legislature  
State of Hawai'i

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

Governor's Message No.:*	Committee Referral:	Date:		
GM760	WAM	3 - 20 - 12		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 150px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.	✓			
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol				✓
KIM, Donna Mercado	✓			
KAHELE, Gilbert	✓			
KOUCHI, Ronald D.	✓			
RYAN, Pohai	✓			
TOKUDA, Jill N.				✓
WAKAI, Glenn	✓			
SLOM, Sam				✓
				.
<b>TOTAL</b>	11	0	0	3
Recommendation:				
<input checked="" type="checkbox"/> Adopted <span style="margin-left: 150px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature:				
				
<b>Distribution:</b>				
Original File with Committee Report	Yellow Clerk's Office	Pink Drafting Agency	Goldenrod Committee File Copy	

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

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**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM 761</b>	Committee Referral: <b>WAM</b>	Date: <b>3-20-12</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is: <input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.	✓			
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol				/
KIM, Donna Mercado	✓			
KAHELE, Gilbert	✓			
KOUCHI, Ronald D.	✓			
RYAN, Pohai	✓			
TOKUDA, Jill N.				/
WAKAI, Glenn	✓			
SLOM, Sam				/
<b>TOTAL</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>3</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em;">Michelle N. Kidani</div>				
<b>Distribution:</b> Original                      Yellow                      Pink                      Goldenrod File with Committee Report                      Clerk's Office                      Drafting Agency                      Committee File Copy				

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**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM762</b>	Committee Referral: <b>WAM</b>	Date: <b>3-20-12</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is: <input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.	✓			
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol				✓
KIM, Donna Mercado	✓			
KAHELE, Gilbert	✓			
KOUCHI, Ronald D.	✓			
RYAN, Pohai	✓			
TOKUDA, Jill N.				✓
WAKAI, Glenn	✓			
SLOM, Sam	<del>✓</del>			<del>✓</del>
<b>TOTAL</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>3</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em;">Michelle N. Kidani</div>				
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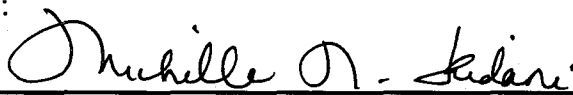
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**WAM**  
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Governor's Message No.:*	Committee Referral:	Date:		
GM764	WAM	3-20-12		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
Members	Aye	Aye (WR)	Nay	Excused
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.	✓			
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol				/
KIM, Donna Mercado	✓			
KAHELE, Gilbert	✓			
KOUCHI, Ronald D.	✓			
RYAN, Pohai	✓			
TOKUDA, Jill N.				/
WAKAI, Glenn	✓			
SLOM, Sam				/
<b>TOTAL</b>	11	0	0	3
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
				
<b>Distribution:</b>				
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Governor's Message No.:* <b>GM765</b>	Committee Referral: <b>WAM</b>	Date: <b>3-20-12</b>		
<input type="checkbox"/> The Committee is reconsidering its decision				
The Recommendation is: <input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
<b>Members</b>	<b>Aye</b>	<b>Aye (WR)</b>	<b>Nay</b>	<b>Excused</b>
IGE, David Y. (C)	✓			
KIDANI, Michelle N. (VC)	✓			
CHUN OAKLAND, Suzanne	✓			
DELA CRUZ, Donovan M.	✓			
ENGLISH, J. Kalani	✓			
ESPERO, Will	✓			
FUKUNAGA, Carol				/
KIM, Donna Mercado	✓			
KAHELE, Gilbert	✓			
KOUCHI, Ronald D.	✓			
RYAN, Pohai	✓			
TOKUDA, Jill N.				/
WAKAI, Glenn	✓			
SLOM, Sam				/
<b>TOTAL</b>	<b>11</b>	<b>0</b>	<b>0</b>	<b>3</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: <div style="text-align:center; font-family: cursive; font-size: 1.2em;">Michelle N. Kidani</div>				
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