

Honolulu, Hawaii

AUG 31 2017

RE: GOV. MSG. NO. 25

Honorable Ronald D. Kouchi
President of the Senate
Twenty-Ninth State Legislature
First Special Session of 2017
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message No. 25, submitting for study and consideration the nomination of:

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

G.M. No. 25 Christopher Hannigan,
for a term to expire 06-30-2020,

begs leave to report as follows:

Your Committee reviewed the personal statement and resume submitted by Christopher Hannigan for service on the Board of Taxation Review for the 3rd Taxation District (Hawaii).

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

Upon review of the testimony and the nominee's qualifications, your Committee finds that the nominee's knowledge of business, accounting, and taxation qualify him to serve on the Board of Taxation Review for the 3rd Taxation District. Your Committee notes that Mr. Hannigan received a Bachelor degree in Business Administration from the University of Hawaii at Hilo and has over ten years of accounting and taxation experience. Mr. Hannigan's professional experience includes seven years as the president and chief executive officer of a local accounting firm that provides general accounting and tax preparation services. Your Committee further notes that Mr. Hannigan is certified by the

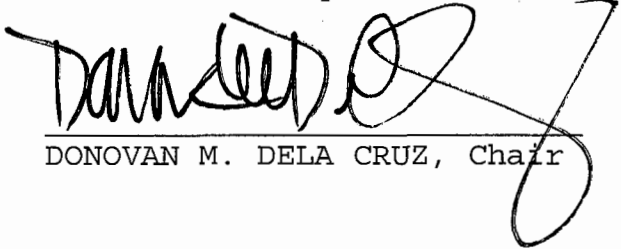


United States Department of the Treasury as an enrolled agent of the Internal Revenue Service.

Your Committee finds that Christopher Hannigan's extensive business experience in accounting and taxation will benefit the Board of Taxation Review as it resolves complex tax matters and administers Hawaii's taxation laws and procedures.

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,

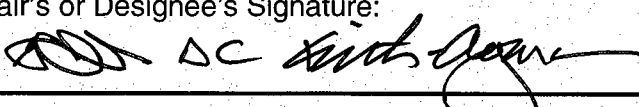
A handwritten signature in black ink, appearing to read "Donovan M. DeLa Cruz", written over a horizontal line. The signature is stylized and includes a large flourish that extends to the right and loops back down.

DONOVAN M. DELA CRUZ, Chair



The Senate
 Twenty-Ninth Legislature
 State of Hawai'i

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

Governor's Message No.:* GM 25	Committee Referral: WAM	Date: 8/31/2017		
<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
DELA CRUZ, Donovan M. (C)	✓			
KEITH-AGARAN, Gilbert S.C. (VC)	✓			
ENGLISH, J. Kalani	✓			
GALUTERIA, Brickwood				✓
HARIMOTO, Breene	✓			
INOUYE, Lorraine R.	✓			
KAHELE, Kaiali'i	✓			
KIDANI, Michelle N.				✓
RIVIERE, Gil	✓			
SHIMABUKURO, Maile S.L.				✓
WAKAI, Glenn	✓			
TOTAL	8	0	0	3
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
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