

GOVERNOR'S ADVISORY COMMITTEE ON TAXATION  
1934-1935

Seeking a system of taxation which would provide sufficiently for the needs of the government and yet spread the burden equitably among the taxpayers of Hawaii, Governor Joseph E. Poindexter appointed an Advisory Committee on Taxation in May, 1934. This 13-member committee with Mr. William Borthwick as chairman was composed of men from different backgrounds and occupations who spent more than 9 months covering the following areas that Governor Poindexter requested them to go over:

1. A study of the complete history of taxation in Hawaii.
2. An analysis of the basic changes and reasons for them in the tax system during the last 5 years.
3. The causes behind the present discontent about taxes.
4. Principles upon which an equitable and adequate tax system for Hawaii might be based on.
5. Conferences with the Governor to develop for his consideration a taxation program based on such fundamental principles.
6. To prepare with the counsel and advice of the Governor, such bills, that if enacted upon would produce a balanced and reasonably equitable tax program for the Territory of Hawaii.

The Hawaii Bureau of Governmental Research and fifteen persons provided by the Federal Emergency Relief Administration assisted the Committee by doing research and tax analysis work and producing statistical tabulations from information requested and gleaned from local and national sources.

The Committee handed in its report to the Governor on February 15, 1935, in time for him to incorporate it in his Message #4 to the Legislature.

The files of the Governor's Advisory Committee on Taxation includes Minutes, Present Tax Laws - Analysis, Existing Taxes and Comments, Miscellaneous Data.

See Also: Governor Joseph B. Poindexter's files - Territorial Departments, Taxation, Advisory Committee on Taxation. and Attorney General's Files, C.4406, (1935 Legislative Session.)

1935 Legislature, House Files, under Governor's Message #4 (the Committee's report comprises part of it); House Finance Committee Files regarding public hearings on tax bills, including S.B. 39.

Subject index: Taxation, Governor's Advisory Committee.