On March 27, 1907, Governor G. R. Carter signed Joint Resolution No. 1 creating a Commission of three persons to study the tax structure of the Territory and make recommendations for the revision and improvement of existing laws. Members appointed were: Chief Justice Frear, Justice Wilder, and A. F. Judd as Secretary. Business and agricultural interests both in Hawaii and on the mainland were circularized for opinions and suggestions. On April 9, 1908 the Commission held a public meeting to further extend its contacts. The final report was made to the Governor on June 30, 1908.

The records of the Commission are in two folders. The first contains correspondence between the Commission and persons consulted; study materials and exhibits. The second folder contains the Record Book and a transcript of the Public Meeting.

See Also: Printed report to the Governor and the Governors' files.