

# TAX FOUNDATION OF HAWAII

## Lowell L. Kalapa

Position: Executive Director and President since 1979

Education: Punahou School  
Northwestern University, BS and MSJ (Medill School of Journalism.)

### Community Service:

Current:

- Hale Pauahi Housing Corporation - President
- Pualani Manor Nonprofit Housing Corporation - President
- Self-Help Housing Corporation of Hawaii - Board Member
- Ikaika Ohana - President
  
- Child Welfare League of America - Board Member, Treasurer
- Foster Family Programs - Board Member and Vice-Chair
- Hui Hanai - Board Member
- Parents and Children Together (PACT) - Board Member and Treasurer
- Henry & Dorothy Castle Memorial Fund - Member, Advisory Council
  
- Project Safe Neighborhoods - Task Force Member
- Weed & Seed - Member, Steering Committee
- Friends of Drug Court - Chair
  
- Business Pathway (DOE) Advisory Board - Member, Chair
- Community Entrepreneurs - Chair
- Northwestern University Alumni Admissions Council - Regional Director
- Investment Committee, Kawaihae Church - Member

Past:

- Advisory Council of Queen Lili'uokalani Children's Center - Member, Past Chair
- Aloha Society of Association Executives (ASAE) - Past Board Member & President
- Aloha United Way - Community Building Council Volunteer
- American Red Cross - Hawaii Chapter - Board Member
- Bishop Museum Association - Council Member, Past President
- The Casey Family Program Community Resource Council - Member and Past Chair
- College Connections - Board Member
- Family Peace Center - Board Member
- Friends of Foster Kids - Board Member, Assistant Treasurer
- Good Beginnings Alliance - Secretary and Board member
- Hale Kipa - Past President; Board Member
- Historic Ewa - Board Member, Treasurer
- Honolulu Civic Entrepreneur Initiative - a project of the Pew Charitable Trust
- Ho'olaulima Committee - an initiative to encourage collaboration - Chair
- The Journal of Community Building & Development - Member of the editorial board
- Main Street - Member Statewide Committee, Hilo Partner
- Punahou Alumni Association - Board Member, Past President, Treasurer
- The Finance Project - a Carnegie Foundation initiative aimed at finding a solution to financing a universal system of early childhood education and care

## Professional Associations:

Current: Sales Tax Committee of the National Tax Association - Tax Institute of America  
National Taxpayers Conference  
Oahu Metropolitan Planning Organization - Member

Past: Chamber of Commerce of Hawaii - Member Tax and Government Affairs  
Committees  
Governmental Research Association - Trustee  
Hawaii State Council on Revenues – Member, Past Chair  
Hawaii Visitors Bureau - Research Committee Member  
Oahu Development Conference - Member Transportation Committee  
Western States Taxpayers Conference - Member

Weekly Column: Maui News, the Garden Island, the West Hawaii Today, and the Hawaii Reporter

## Board Governance and Strategic Planning:

Among the many other educational activities undertaken by Mr. Kalapa, he has assisted numerous nonprofit organizations in understanding the roles and responsibilities of board members of those organizations and where the line begins and ends insofar as oversight and governance of those organizations. Unlike corporate boards, members of nonprofit organizations must remember that they are not responsible to stockholders/investors, but to the community at large. Often volunteers on nonprofit governing boards misunderstand their roles and lack the broader picture of what they are accountable for and to whom they remain accountable.

An advocate of community building, Mr. Kalapa has provided leadership and guidance to numerous community groups and nonprofit organizations in the area of board governance, fiduciary responsibility, and strategic planning. Of particular interest to Mr. Kalapa have been the challenges that face the Hawaiian community and he has facilitated board training and strategic planning for agencies such as Queen Lili'uokalani Children's Center, the Native Hawaiian Educational Council, Papa Ola Lokahi, and the Board of Trustees of Kawaiha'o Church. He has given guidance to many of the member agencies of Aloha United Way as part of the Community Building Evaluation Committee.

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**The Tax Foundation of Hawaii** is a private, nonprofit, non-partisan, educational organization established to research issues confronting governments in the area of public finance, taxation, and public administration. Although the Foundation is often mistaken for a state or county agency, it is supported entirely by private contributions.