



EXECUTIVE CHAMBERS
HONOLULU

DAVID Y. IGE
GOVERNOR

Testimony of **David Y. Ige**
Governor, State of Hawai'i
Before the

Senate Committee on Ways and Means
March 22, 2017
9:30 a.m., Conference Room 211

In consideration of
Governor's Message 505
Submitted for consideration and confirmation as
The Deputy Director of the Department of Taxation
Gubernatorial nominee, Damien Elefante

Chair Tokuda, Vice Chair Dela Cruz, and committee members:

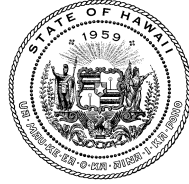
I respectfully request your support in confirming the appointment of Damien Elefante to serve as the Deputy Director of the Department of Taxation (DOTAX). The department's mission is to administer the tax laws for the State of Hawaii in a consistent, uniform and fair manner.

Mr. Elefante possess the knowledge, skills and abilities needed to help the director effectively lead the department and administer the various improvements to programs and services designed to better serve the taxpayers of Hawai'i. Among these improvements is the tax modernization system which will provide taxpayers with secured access to their tax accounts as well as allow for paperless payments and filings once the system is fully implemented. Having been the Deputy Attorney General assigned to DOTAX for the past 13 years, Mr. Elefante has a good understanding of the department's operations and is well versed in Hawai'i state tax laws, tax law enforcement, and the management of tax collections. In addition to pertinent work experience, he possesses impressive academic credentials, having earned a Juris Doctor, cum laude, from Syracuse University in New York, and a Bachelor of Arts degree, magna cum laude, in Political Science from the University of Hawai'i at Mānoa.

Damien Elefante's strong integrity, sound judgment, and sense of humility are character traits of a good leader. His past government service and commitment to serve make us confident that he will be a great asset to the Department of Taxation. Thank you for your consideration of my nomination for the position of Deputy Director for the Department of Taxation.

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

To: The Honorable Jill N. Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: Wednesday, March 22, 2017
Time: 9:30 AM
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: G.M. 505, Submitting for consideration and confirmation to the
Deputy Director of the Department of Taxation
Gubernatorial Nominee, DAMIEN ELEFANTE
for a term to expire 12-03-2018

Thank you for the opportunity to provide testimony in strong support of the confirmation of Damien Elefante for Deputy Director of the Department of Taxation.

I have known Damien for approximately three years. I first met Damien while he was a Deputy Attorney General working with the Department of Taxation on several different tax cases. I found him to be conscientious and forward thinking and a true asset to the Department of Taxation. He was subsequently hired as the Department of Taxation's Compliance Coordinator – a key position which had been vacant for some time. During his tenure as Compliance Coordinator Damien worked with our auditors to categorize open cases and provide direction to facilitate the audit process. This was beneficial for both the Department of Taxation and the taxpayer.

As Deputy Director of Taxation Damien has continued to work with the Compliance area as well as Taxpayer Services to review processes and offer assistance to staff. He has also been invaluable in providing guidance and oversight as we continue to roll out the Tax System Modernization (TSM) program.

It is truly a pleasure working with a Deputy who is willing to roll up his sleeves every day to address the needs of the Department and its staff.

I urge you to confirm Damien Elefante for the nomination of Deputy Director of the Department of Taxation.

DAVID Y. IGE
GOVERNOR



WESLEY K. MACHIDA
DIRECTOR

LAUREL A. JOHNSTON
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE

P.O. BOX 150
HONOLULU, HAWAII 96810-0150

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND
MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT (OFAM)

TESTIMONY BY WESLEY K. MACHIDA
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

AND BY LAUREL A. JOHNSTON
DEPUTY DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

TO THE SENATE COMMITTEE ON WAYS AND MEANS
ON
GOVERNOR'S MESSAGE NO. GM 505

March 22, 2017

9:30 a.m.

Room 211

SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE
DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
DAMIEN ELEFANTE

Chair Tokuda, Vice Chair Dela Cruz, and Members of the Committee,

We strongly support the confirmation of Damien Elefante to the position of Deputy Director of the Department of Taxation (Department).

Mr. Elefante, in his time as Acting Deputy Director of the Department, has been very proactive in improving the Department's policies, processes, and procedures. He has also been instrumental in providing information and reports to the Legislature and other departments in the Executive Branch.

As an attorney, Mr. Elefante has the communication and analytical skills that adds tremendous value to the Department. Furthermore, he is intelligent, caring, committed, and possesses a calm demeanor that is beneficial in dealing with the public needs.

It is for these reasons and others that we strongly ask for your consideration in confirming Mr. Elefante to the position of Deputy Director of the Department of Taxation. Thank you for allowing us to testify in strong support of Mr. Elefante.

DAVID Y. IGE
GOVERNOR



RODERICK K. BECKER
Comptroller

AUDREY HIDANO
Deputy Comptroller

STATE OF HAWAII
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
P.O. BOX 119, HONOLULU, HAWAII 96810-0119

TESTIMONY OF
RODERICK K. BECKER, COMPTROLLER
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
TO THE
SENATE COMMITTEE ON WAYS AND MEANS
ON
WEDNESDAY, MARCH 22, 2017
9:30 A.M.
CONFERENCE ROOM 211

G.M. 505

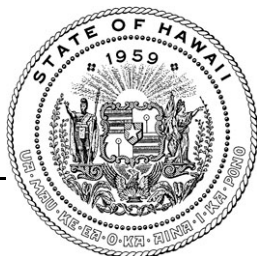
SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE DEPUTY
DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
DAMIEN ELEFANTE, FOR A TERM TO EXPIRE 12-03-2018.

Dear Chair Tokuda, Vice Chair Dela Cruz, and Members of the Committee:

I strongly support the confirmation of Damien Elefante's nomination to the position of deputy director of the department of taxation.

Damien's extensive legal background pertaining to issues highly relevant to the department of taxation goes back over 15 years. As a state deputy attorney general he managed cases on taxes, bankruptcy, collections, refunds, and foreclosures and was involved in collecting over \$50 million for the benefit of the state. Damien also developed, evaluated, coordinated, and implemented training with respect to tax law, tax policies, and procedures as the department of taxation's compliance coordinator.

I have worked with Damien since he was appointed to the position of deputy director of the department of taxation and have found him to be competent and sincere in his efforts to accomplish the goals of the department and the state. I respectfully urge your support of Damien Elefante.



DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

DAVID Y. IGE
GOVERNOR

LUIS P. SALAVERIA
DIRECTOR

MARY ALICE EVANS
DEPUTY DIRECTOR

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804
Web site: www.hawaii.gov/dbedt

Telephone: (808) 586-2355
Fax: (808) 586-2377

Statement of
LUIS P. SALAVERIA
Director
Department of Business, Economic Development & Tourism
before the
SENATE COMMITTEE ON WAYS AND MEANS

Wednesday, March 22, 2017
9:30 a.m.
State Capitol, Conference Room 211

in consideration of
GM 505
**Submitting for Consideration and Confirmation to the Deputy Director of the
Department of Taxation, Gubernatorial Nominee,
DAMIEN ELEFANTE, for a term to expire 12-03-2018.**

Chair Tokuda, Vice Chair Dela Cruz and Members of the Committee on Ways and Means.

I respectfully urge your **strong support** for the confirmation of **Damien Elefante** to serve as the Deputy Director of the Department of Taxation.

Damien has worked in the Department of Taxation in other positions prior to his appointment as Deputy and thoroughly understands the challenges of the Tax Department.

DBEDT has worked with Damien on tax credit certification programs that provide the Legislature with data for determining if a tax credit is achieving the intended results. He is easy to work with and clear in what data may be provided and what data must be kept confidential by law.

Damien has made it easy for DBEDT and DoTAX to work together to provide the Legislature with information on economic conditions so that the Legislature can make informed decisions.

I respectfully urge you to recommend advise and consent to the nomination of Damien Elefante for the Deputy Director of the Department of Taxation.

Thank you for the opportunity to comment.

Statement of
Mary Alice Evans
Deputy Director
Department of Business, Economic Development & Tourism

before the
SENATE COMMITTEE ON WAYS AND MEANS

Wednesday, March 22, 2017
9:30 a.m.
State Capitol, Conference Room 211

in consideration of
GM 505
**Submitting for Consideration and Confirmation to the Deputy Director of the
Department of Taxation, Gubernatorial Nominee,
DAMIEN ELEFANTE, for a term to expire 12-03-2018.**

Chair Tokuda, Vice Chair Dela Cruz and Members of the Committee on Ways and Means.

I respectfully urge your **strong support** for the confirmation of **Damien Elefante** to serve as the Deputy Director of the Department of Taxation.

Damien has worked in the Department of Taxation in other positions prior to his appointment as Deputy and thoroughly understands the challenges of the Tax Department.

I have worked with Damien on tax credit certification programs that provide the Legislature with data for determining if a tax credit is achieving the intended results. He is easy to work with and clear in what data may be provided and what data must be kept confidential by law.

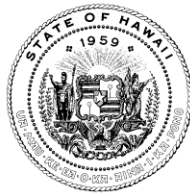
Damien has made it easy for DBEDT and DoTAX to work together to provide the Legislature with information on economic conditions so that the Legislature can make informed decisions.

I respectfully urge you to recommend advise and consent to the nomination of Damien Elefante for the Deputy Director of the Department of Taxation.

Thank you for the opportunity to comment.

LaureDAVID Y. IGE
GOVERNOR

SHAN S. TSUTSUI
LIEUTENANT GOVERNOR



LINDA CHU TAKAYAMA
DIRECTOR

LEONARD HOSHIO
DEPUTY DIRECTOR

**STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS**

830 PUNCHBOWL STREET, ROOM 321

HONOLULU, HAWAII 96813

www.labor.hawaii.gov

Phone: (808) 586-8844 / Fax: (808) 586-9099

Email: dlir.director@hawaii.gov

March 22, 2017

To: The Honorable Jill Tokuda, Chair,
The Honorable Donovan M. Dela Cruz, Vice Chair, and
Members of the Senate Committee on Ways and Means

Date: Wednesday, March 22, 2017

Time: 9:30 a.m.

Place: Conference Room 211, State Capitol

From: Linda Chu Takayama, Director
Department of Labor and Industrial Relations (DLIR)

Re: G.M. 505 Confirmation of Damien Elefante

On behalf of the Department of Labor and Industrial Relations, as well as myself personally, this testimony is provided in strong support for the confirmation of Damien Elefante as Deputy Director of the Department of Taxation.

Damien's outstanding credentials as an attorney experienced in legal procedures and concepts, especially those issues related to matters of taxation, demonstrate a solid background for the role he is undertaking. Moreover, his tenure in the department and knowledge of current policy issues will ensure a smooth transition and steady continuity of service.

I strongly urge his confirmation.

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 15, 2017 9:25 PM
To: WAM Testimony
Cc: bhanotp001@hawaii.rr.com
Subject: Submitted testimony for GM505 on Mar 22, 2017 09:30AM

GM505

Submitted on: 3/15/2017

Testimony for WAM on Mar 22, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Pankaj Bhanot	Individual	Support	Yes

Comments: Chair Tokuda, Vice Chair Dela Cruz, and members of Senate Ways and Means Committee, My name is Pankaj Bhanot and I am the director of Department of Human Services. I am submitting this testimony as private individual. I STRONGLY SUPPORT the nomination of Mr. Damien Elefante as the Deputy Director of the Department of Taxation (DOTAX). Mr. Elefante has along and distinguish legal career practicing law of taxation. He served as the deputy attorney general in the tax division for 14 years representing the State's interest and to provide legal advice and to litigate contested tax related case. He also served as the Compliance Coordinator for the Department of Taxation for two years. He developed, evaluated, coordinated, and implemented training with respect to tax law, tax policies and procedures for the purpose of uniform and consistent audit, assessment, and collection of taxes. Mr. Elefante is currently serving as the deputy director of the DOTAX. He is assisting with the day-to-day administration and management of the DOTAX in accordance with the applicable State policies and laws. Mr. Elefante's professional legal career, specializing in the law of taxation, legal education and training, and commitment to public service, makes him a perfect candidate for the position of the Deputy Director of DOTAX. Therefore, I sincerely urge your Committee to advise and consent to Mr. Elefante's appointment as the Deputy Director of DOTAX. Thank you for the opportunity to testify on this measure. Pankaj Bhanot

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

Do not reply to this email. This inbox is not monitored. For assistance please email webmaster@capitol.hawaii.gov

James K. Nishimoto
2405 Halekoa Drive
Honolulu, Hawai'i 96821

March 17, 2017

Senator Jill N. Tokuda, Chair
Senator Donovan M. Dela Cruz, Vice Chair
State Capitol
415 S. Beretania Street, Room 211
Honolulu, Hawaii 96813

Dear Senator Tokuda and Senator Dela Cruz;

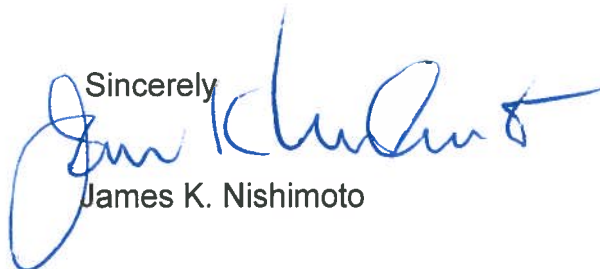
It is my honor to **STONGLY SUPPORT** the confirmation of Mr. Damien A. Elefante as Deputy Director of the Department of Taxation.

As the Director of Human Resources Development, I have had the opportunity to work with Damien while he served as the Interim Deputy Director of Taxation. From my personal experiences working with Damien, I have found him to be very smart; articulate; has the ability to successfully facilitate in the implementation of new procedures and practices associated with the transition to a new tax software system, all the while maintaining current services and operations; has effectively applied his extensive technical knowledge of tax law and tax policies; and exercises compassion and thoughtful balance in his decision-making. I believe that Damien has the necessary knowledge, skill, and experiences that will well serve him to effectively fulfill the role as Deputy Director of the Department of Taxation.

It is on this basis that I strongly support the confirmation of Mr. Damien A. Elefante as Deputy Director of the Department of Taxation.

Thank you.

Sincerely



James K. Nishimoto

DAVID Y. IGE
GOVERNOR OF
HAWAII



SUZANNE D. CASE
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE MANAGEMENT

KEKOA KALUHIWA
FIRST DEPUTY

JEFFREY T. PEARSON, P.E.
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES
BOATING AND OCEAN RECREATION
BUREAU OF CONVEYANCES
COMMISSION ON WATER RESOURCE MANAGEMENT
CONSERVATION AND COASTAL LANDS
CONSERVATION AND RESOURCES ENFORCEMENT
ENGINEERING
FORESTRY AND WILDLIFE
HISTORIC PRESERVATION
KAHOOLAWE ISLAND RESERVE COMMISSION
LAND
STATE PARKS

**STATE OF HAWAII
DEPARTMENT OF LAND AND NATURAL RESOURCES**

POST OFFICE BOX 621
HONOLULU, HAWAII 96809

**Testimony of
SUZANNE D. CASE
Chairperson**

**Before the Senate Committee on
WAYS AND MEANS**

**Wednesday, March 22, 2017
9:30 AM
State Capitol, Conference Room 211**

**In consideration of
GOVERNOR'S MESSAGE 505
SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE DEPUTY
DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
DAMIEN ELEFANTE, FOR A TERM TO EXPIRE 12-03-2018**

**The Department of Land and Natural Resources (Department) supports Governor's
Message 505, nominating Damien Elefante to the Deputy Director of the Department of
Taxation for a term to expire December 03, 2018.**

Mr. Elefante attended the University of Hawaii, graduating magna cum laude with a degree in political science. He then went on to law school at Syracuse University where he graduated cum laude.

Mr. Elefante has spent over fifteen years working in the area of tax law and administration. He began his career as a law clerk to Judge James Burns at the Intermediate Court of Appeals. After a year in the private sector, Mr. Elefante started his public sector career in earnest as a Deputy Attorney General in the Tax Division. He served in this capacity for fourteen years, before moving to the Department of Taxation as a compliance coordinator, where he coordinated and managed the training and other compliance and coordination procedures for the over 150 employees in the tax department. He served in this capacity for a year before becoming the Deputy Director of the Department of Taxation in August 2016.

Mr. Elefante is highly experienced in administering Hawaii's tax laws and has been a knowledgeable resource to the Department.

Thank you for your consideration of the Department's strong support for Mr. Elefante as the Deputy Director of the Department of Taxation.

TESTIMONY OF PHYLLIS SHIMABUKURO-GEISER
DEPUTY TO THE CHAIRPERSON, BOARD OF AGRICULTURE

BEFORE THE SENATE COMMITTEE ON WAYS & MEANS

March 22, 2017
9:30 A.M.

GM NO. 505

Submitting for consideration and confirmation to the Deputy Director of the Department of Taxation, Gubernatorial Nominee, DAMIEN ELEFANTE, for a term to expire 12-03-2018

Chairperson Tokuda and Members of the Committee:

I respectfully request your consideration and confirmation of Damien Elefante to the Deputy Director of the Department of Taxation. Damien possesses over 15 years of experience and knowledge in tax law and administration. He has demonstrated his ability to represent the State of Hawaii's interest concerning policies, procedures and compliance.

Thank you for the opportunity to submit testimony in support of the appointment of Damien Elefante as Deputy Director of the Department of Taxation.

SanHi Government Strategies

a limited liability law partnership

Gary M. Slovin
Mihoko E. Ito
R. Brian Tsujimura

c/o Ashford & Wriston • 999 Bishop Street, Suite 1400
Honolulu, Hawaii 96813
(808) 539-0400
governmentaffairs@awlaw.com

gslovin@awlaw.com
mito@awlaw.com
rtsujimura@awlaw.com

DATE: March 21, 2017

TO: Senator Jill Tokuda
Chair, Committee on Ways and Means
Submitted Via Capitol Website

RE: **GM 505 – Confirmation as the Deputy Director of the Department of Taxation, Gubernatorial Nominee, Damien Elefante**
Hearing Date: Wednesday, March 22, 2017 at 9:30 a.m.
Conference Room: 211

Dear Chair Tokuda and Members of the Committee on Ways and Means:

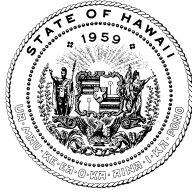
I am Mihoko Ito and I submit this testimony in **support** of the nomination of Damien Elefante as Deputy Director of the Department of Taxation.

I have known Damien since 2008 when he served as President of the Young Lawyer's Division for the Hawaii State Bar Association. Damien was very organized, and conscientious, and led the Young Lawyer's Board very effectively during his tenure as president. The Young Lawyer's Board core mission involves community outreach, and Damien oversaw and led the Board's many projects and activities to provide legal assistance and promote awareness of available legal resources within the broader community. In addition to Damien's commitment to public service, he also has a very even-keeled temperament and is a good communicator – these are qualities that will certainly serve him well in the position as deputy director for the Department of Taxation.

For these reasons, I strongly support Damien's confirmation to the Deputy Director position and recommend him without any reservations. Thank you for the opportunity to submit this testimony.

Gary M. Slovin
Mihoko E. Ito
R. Brian Tsujimura
C. Mike Kido
Tiffany N. Yajima
Matthew W. Tsujimura

DAVID Y. IGE
GOVERNOR



TODD NACAPUY
CHIEF INFORMATION
OFFICER

STATE OF HAWAII
OFFICE OF ENTERPRISE TECHNOLOGY SERVICES

P.O. BOX 119, HONOLULU, HI 96810-0119
Ph: (808) 586-6000 | Fax: (808) 586-1922
ETS.HAWAII.GOV

Testimony of
TODD NACAPUY
Chief Information Officer, State of Hawai'i

Before the

SENATE COMMITTEE ON WAYS AND MEANS
Wednesday, March 22, 2017; 9:30 p.m.
State Capitol, Conference Room 211

GOVERNOR'S MESSAGE NO. 505
SUBMITTING FOR CONSIDERATION AND CONFIRMATION TO THE DEPUTY
DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
DAMIEN ELEFANTE, FOR A TERM TO EXPIRE 12-03-2018

Chair Tokuda, Vice Chair Dela Cruz, and Committee Members:

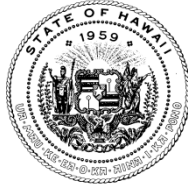
I am Todd Nacapuy, State Chief Information Officer (CIO) and head of the Office of Enterprise Technology Services (ETS), offering testimony in **strong support** of Governor's Message No. 505, submitting for consideration and confirmation to the Deputy Director of the Department of Taxation, gubernatorial nominee, Damien Elefante.

ETS holds great confidence in Mr. Elefante's ability as Deputy Director of the Department of Taxation, a role in which he has served since August 2016. He brings to the position more than a decade of practical experience working on tax issues for the State, including serving as the department's compliance coordinator and deputy attorney general representing the State's interest in contested tax-related cases.

Already, Mr. Elefante has proven to be a supportive and willing contributor to our collaborative efforts to enhance IT governance throughout all major IT projects within the executive branch, including the Tax Department's own Tax System Modernization program. He understands and appreciates the opportunities that exist to leverage technology effectively in improving the way our State serves the public through the fair, efficient and accurate collection of taxes.

Thank you for the opportunity to offer testimony in strong support of this nomination.

DAVID Y. IGE
GOVERNOR



Testimony by:
FORD N. FUCHIGAMI
DIRECTOR

Deputy Directors
JADE T. BUTAY
ROSS M. HIGASHI
EDWN H. SNIFFEN
DARRELL T. YOUNG

IN REPLY REFER TO:

STATE OF HAWAII
DEPARTMENT OF TRANSPORTATION
869 PUNCHBOWL STREET
HONOLULU, HAWAII 96813-5097

March 22, 2017
2:45 p.m.
State Capitol, Room 224

G.M. 505

Submitting for consideration and confirmation to the Deputy Director of the Department of Taxation, Gubernatorial Nominee, DAMIEN ELEFANTE, for a term to expire 12-03-2018.

Senate Committee on Ways and Means

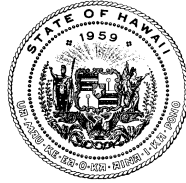
The Department of Transportation (DOT) strongly **supports** Damien Elefante as the Deputy Director of the Department of Taxation (DOTAX).

Mr. Elefante earned his Bachelor of Arts degree in Political Science from the University of Hawai'i at Mānoa and his law degree from Syracuse University College of Law. The Deputy Director of DOTAX may not be the most glamorous job in the administration, but it is certainly one of great importance as the Department collects revenues to make our government function.

We believe his background has prepared him well for this role. Mr. Elefante brings to the position more than a decade of experience working on tax issues for the State. Most recently he served as the compliance coordinator at DOTAX. Prior to that he was the Deputy Attorney General who represented the State's interest in contested tax-related cases. He was involved in litigating and appearing before Federal and State Courts in Hawai'i where he collected over \$50 million for the benefit of the State. Prior to joining the State, Mr. Elefante worked at Hisaka Stone Goto Yoshida Cosgrove & Ching and served as a law clerk for Chief Judge James S. Burns at the Intermediate Court of Appeals.

Mr. Elefante is an exceptional addition to DOTAX and we're looking forward to working with him.

Thank you for the opportunity to provide this testimony.



STATE OF HAWAII
DEPARTMENT OF HEALTH
P. O. Box 3378
Honolulu, HI 96801-3378
doh.testimony@doh.hawaii.gov



**Testimony in SUPPORT of GM505
Submitting for consideration and confirmation to the Deputy Director Of The
Department Of Taxation, Gubernatorial Nominee, DAMIEN ELEFANTE, for a term to
expire 12-03-2018.**

SENATOR JILL TOKUDA, CHAIR
SENATE COMMITTEE ON WAYS AND MEANS

Hearing Date: March 22, 2017

Room Number: 211

1 **Fiscal Implications:** None for the Department of Health.

2 **Department Testimony:** The Department of Health strongly supports the nomination of Mr.
3 Damien Elefante as Deputy Director of the Department of Taxation. Mr. Elefante has gained
4 through his private and public sector employment the experience and knowledge necessary to
5 fairly administer tax laws for the State and hold accountable those who do not pay their fair share
6 of taxes. These critical responsibilities are placed in good hands with Mr. Elefante as part of the
7 leadership team of the Department of Taxation.

8 The Department of Health respectfully urges unanimous confirmation of Mr. Elefante.

9 **Offered Amendments:** N/A.

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The Honorable Jill N. Tokuda, Chair
The Honorable Donovan M. Dela Cruz, Vice Chair
Hawai'i State Senate Committee on Ways and Means
415 South Beretania Street, Honolulu, HI 96813

March 22, 2017

GM 505: Confirmation of Mr. Damien Elefante as Deputy Director of the Department of Taxation

Dear Chair Tokuda, Vice Chair Dela Cruz and Committee Members:

My name is Brandon Elefante and I am in **strong support** to appoint Mr. Damien Elefante as Deputy Director of the Department of Taxation. I am related to Mr. Elefante and have witnessed him display strong credentials both on a personal and professional level. He is more than capable to lead and serve this department. As a native and long time resident of O'ahu, Mr. Elefante also went on to graduate from Kailua High School, the University of Hawai'i, and Syracuse Law School. Since returning home from law school, he has made a positive impact working in the public sector. He served as a former law clerk for the late Judge Burns, has experience in the private sector, worked in the State Attorney General's Office for over a decade, and now at the Department of Taxation. He has authored and successfully defended the State in a case that went to the United States Supreme Court that raised constitutional challenges (tonnage clause and federal preemption) on the imposition of the general excise tax on gross income received from fishing charters. In addition, he successfully obtained a judgment in the State favor valued at about six million dollars at the Hawaii Tax Appeal Court against national corporations that argued that the use tax is inapplicable on the value of products imported in to Hawaii for resale to the general public pursuant to Baker and Taylor, 103 Haw. 359, 82 P.3d 804 (2004). He handled and wrote the appeal briefs in cases at the Hawaii Supreme Court appealing the Tax Appeal Court's judgments that were unfavorable to the State. He successfully obtained and established case precedents and law in favor of the State concerning the imposition of taxes on the business income of national corporations in Hawaii. Most notably, he is regarded with a high level of integrity, commitment, and is dedicated to serve the people of Hawai'i.

In closing, he still manages to find a balance between his family and professional life as a husband and loving father. I humbly ask this committee for its favorable support of **GM 505** to appoint Mr. Elefante as Deputy Director of the Department of Taxation. Thank you.

Very truly yours,

/s/ Brandon Elefante

BRANDON ELEFANTE

brandon.elefante@gmail.com

TESTIMONY IN SUPPORT OF
DAMIEN ELEFANTE
For Deputy Director of the Department of Taxation

(GM505)

Before the Senate Committee on Ways and Means
Wednesday, March 22, 2017
9:30 a.m., Conference Room 211

Testimony of Douglas S. Chin and Russell A. Suzuki:

We support the confirmation of Mr. Damien Elefante as Deputy Director of the Department of Taxation.

We know Mr. Elefante from his many years of working at the Department of Attorney General as a deputy attorney general assigned to advise and represent the Department of Taxation. He has great knowledge and understanding of Hawaii's tax laws and has competently advised and represented the officials at the Department of Taxation for many years. He is familiar with the personnel and organizational structure of the Department, which will enable him to assist Director Zielinski in managing this important executive department effectively.

Thank you for the opportunity to submit this testimony in support of his confirmation.

6710 Hawaii Kai Drive #200

Honolulu, Hawaii 96825

March 17, 2017

Committee on Ways and Means

March 22, 2017, 9:30 a.m.

Conference Room 211

Re: Testimony for GM 505, Confirmation of Damien Elefante Deputy Director of Taxation

Chair Tokuda, Vice Chair Dela Cruz, and Committee members,

Thank you for the opportunity to provide my support for the confirmation of DAMIEN ELEFANTE as Deputy Director for the Department of Taxation. I have known Damien since 2009 when I joined the Attorney General's Department and I know him to be a hard-working, dedicated, intelligent attorney. He has over a decade of experience in advising the Department of Taxation and litigating tax cases.

The collection of taxes for the State of Hawaii is a difficult job, but Damien's dedication and diligence have made him successful for these many years.

I urge you to confirm Damien as the Deputy Director.

Thank you,

Jodi L. Kimura Yi

Damien Elefante

I am in strong support of Mr. Elefante's confirmation as Deputy Director of the Department of Taxation. I have known Mr. Elefante for a number of years. He has demonstrated his ability to lead and is conscientious and dedicated in protecting the interests of the state. His honesty and diligence are qualities that will make him excel in this position.

Thank you for this opportunity to submit testimony.

Nicki Ann Thompson
46-160 Nahiku Street
Kaneohe, Hawaii 96744
nickiannthompson@gmail.com

March 19, 2017

The Honorable Jill N. Tokuda, Chair
The Honorable Donovan M. Dela Cruz, Vice Chair
Senate Committee on Ways and Means
415 South Beretania Street
State Capitol, Conference Room 211
Honolulu, Hawaii 96813

RE: G.M. 505 - Confirmation of Gubernatorial Nominee Damien Elefante,
Deputy Director of the Department of Taxation, State of Hawaii

Dear Chair Tokuda, Vice Chair Dela Cruz and members of the Senate Committee on
Ways and Means:

I am respectfully writing in strong support of gubernatorial nominee Damien Elefante as
Deputy Director of the Department of Taxation, State of Hawaii.

I have been fortunate to work with Mr. Elefante for nearly the past year at the
Department of Taxation. Mr. Elefante is an open, honest and strong leader for the
Department. Additionally, he brings many years of taxation knowledge from his
experience as a Deputy Attorney General in the State of Hawaii. Damien is a consistent
and committed leader for our department.

I strongly urge you to confirm Damien Elefante as Deputy Director of the Department of
Taxation and thank you for the opportunity to submit testimony on this matter. Please
feel free to contact me at 561-5087 if you need further information.

Respectfully Submitted,

Nicki Ann Thompson

Senator Jill N. Tokuda, Chair
Senator Donovan M. Dela Cruz, Vice Chair
Committee on Ways and Means
State Capitol room 211
415 S. Beretania Street

RE: Consideration and confirmation of Damien Elefante for Deputy Director of the Department of Taxation – Hearing Wednesday, March 22, 2017, 9:30 a.m.

Dear Chair Tokuda, Vice-Chair Dela Cruz and Members of the Senate Committee on Ways and Means,

I submit this testimony in **Strong Support** of the confirmation of Damien Elefante as Deputy Director of the Department of Taxation. In the short time I have had the pleasure of knowing Mr. Elefante in his capacity as Acting Deputy Director of Taxation, I have found him to be a dedicated, knowledgeable, measured and well-prepared person who is well suited for the position of Deputy Director of Taxation. In his current capacity I have experienced Mr. Elefante as cooperative, helpful, and welcoming.

I support the confirmation of Mr. Elefante as the Deputy Director of the Taxation.

Thank you,
Ryker Wada

LATE

From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 22, 2017 5:29 AM
To: WAM Testimony
Cc: cynthia.m.johiro@hawaii.gov
Subject: Submitted testimony for GM505 on Mar 22, 2017 09:30AM

GM505

Submitted on: 3/22/2017

Testimony for WAM on Mar 22, 2017 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
cynthia johiro	Individual	Comments Only	No

Comments: 1650 Makamua Street Pearl City, HI 96782 THE SENATE THE TWENTY-NINTH LEGISLATURE REGULAR SESSION OF 2017 COMMITTEE ON WAYS AND MEANS To: Honorable Jill N. Tokuda Chair, Committee on Ways and Means Honorable Donovan M. Dela Cruz Vice Chair, Committee on Ways and Means Honorable Members of the Committee on Ways and Means DATE: March 22, 2017 TIME: 9:30 a.m. PLACE: Conference Room 211 Re: Nomination of Damien A. Elefante, Esq. for Deputy Director, Department of Taxation, State of Hawaii Thank you for the opportunity to submit testimony in support of the nomination of Damien A. Elefante for Deputy Director, Department of Taxation. Mr. Elefante was my co-worker at the Department of Attorney General, State of Hawaii, for over ten years. As a government lawyer, Mr. Elefante successfully litigated tax cases that solidified his knowledge of tax law. Mr. Elefante finetuned his substantive state tax law knowledge by litigating cases, learning the government perspective and the taxpayers' side as well. Because of his ability to see both sides of the arguments, Mr. Elefante is able to apply the tax laws in a fair and consistent manner. Moreover, Mr. Elefante's knowledge of the tax laws enable him to discuss tax issues with management and staff at the Tax Department but also grasp nuances that may be lost on those who do not know the law as well. I prize Mr. Elefante's well-rounded grasp of many things: the substantive tax law, tax policy, the consequences of litigation, and his organizational and managerial skills from balancing a full load of litigated tax cases. I believe that Mr. Elefante will be a fine addition to state management. Mr. Elefante is a good listener and adept at suggesting compromises. In situations where one party is agitated, Mr. Elefante is able to stay cool, calm, and collected. Many taxpayers want to expound their side. Mr. Elefante is able to listen no matter how unpleasant the situation is. I witnessed this ability when Mr. Elefante and I participated in several community projects together (legal clinics, legal phone hotlines, local school projects). Mr. Elefante, a high-achieving product of our state public schools, is a hard worker, and an admirable role model for the community. It is encouraging to see the Department recognize Mr. Elefante's intellectual talent, organizational ability, and management skills. It has been a pleasure to work with Mr. Elefante these past six months as he brings his considerable talents to the position of deputy director, Department of Taxation.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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TESTIMONY BY
DAMIEN A. ELEFANTE
TO THE SENATE COMMITTEE ON WAYS AND MEANS
MARCH 22, 2017
9:30 AM CONFERENCE
ROOM 211

TESTIMONY ON GOVERNOR'S MESSAGE NO. 505 RELATING TO
GUBERNATORIAL NOMINEE DAMIEN A. ELEFANTE
FOR DEPUTY DIRECTOR OF TAXATION

Dear Chair Tokuda, Vice Chair Dela Cruz, and Members of the Committee:

Thank you for the opportunity to appear before you today regarding my nomination to serve as the Deputy Director for the State of Hawaii, Department of Taxation (DoTAX). I am truly honored to be Governor Ige's nominee and to serve his Administration, the Legislature, and the people of Hawaii.

DoTAX is an organization of many talented, knowledgeable, and tenacious employees. I was fortunate to work with many capable people as their Deputy Attorney General for approximately twelve years, then as the DoTAX Compliance Coordinator, and finally as the Deputy Director for the past six months. During this period of time, I have gained an understanding of the administrative workings, the challenges that face DoTAX, the areas for improvement, and the opportunities that we can use to make ourselves more efficient and taxpayer-friendly.

DoTAX is currently upgrading and implementing an integrated tax system software, the Tax System Modernization (TSM), a long-term project that will help speed up tax operations and processes. I would like to ensure that TSM is completed and maintained with fidelity. To the extent possible, I plan to be involved in the decision-making process for the major components of the system to ensure decisions are reasonable, adequate, and realistic given the available resources and employees.

Another goal is to manage resources and employees to provide adequate and satisfactory customer service to the broad spectrum of taxpayers throughout the State. To accomplish this goal, I am working with the manager of Taxpayer Services and Processing to evaluate overall processes and looking at the resources and existing inefficiencies to determine the implementation of solutions.

I believe that DoTAX needs solid leadership and administration to improve upon the effectiveness and efficiency of its operations. As a leader, I value the idea of hard work and spending time to understand the operations and administration. My previous work experience included a variety of positions that helped me to understand the worth of our employees and treating them with dignity and respect. Finally, I'm honest, consistent, and fair.

I understand that any achievements are enabled and enhanced through the efforts of a leader who encourages teamwork, accountability, and collaboration to a shared mission and vision. I credit my parents who emigrated from the Philippines with instilling the values that have guided me through my life: hard work, humility, perseverance, and honesty. These values have remained steadfast throughout my public school education and career.

I will always strive to be a capable and relevant member of DoTAX's leadership team. As Deputy Director, my primary role is to carry out the Governor's and Director of Taxation's vision and goals for DoTAX. This vision involves the efficient operations of DoTAX in the management of resources and employees to maintain fair and consistent practices for all taxpayers in the State which can only be implemented in a coordinated manner by empowered and effective departmental employees. Through a culture of embracing workforce diversity and inclusion, I will aim to encourage everyone in our department to be responsive, empathetic and respectful to our multitude of customers, from the individual taxpayer to our outside coordinating agencies and organizations.

In closing, I believe my background, experiences and strength as a leader, manager and administrator provide me with strong qualifications as the nominee for the Deputy Director of Taxation. Thank you again for providing me with this tremendous opportunity.