

DAVID Y. IGE
GOVERNOR



ARTHUR J. LOGAN
MAJOR GENERAL
ADJUTANT GENERAL

KENNETH S. HARA
BRIGADIER GENERAL
DEPUTY ADJUTANT GENERAL

STATE OF HAWAII
DEPARTMENT OF DEFENSE
OFFICE OF THE ADJUTANT GENERAL
3949 DIAMOND HEAD ROAD
HONOLULU, HAWAII 96816-4495

TESTIMONY ON GOVERNOR'S MESSAGE NO. 602
RELATING TO GUBERNATORIAL NOMINEE
LINDA CHU TAKAYAMA

PRESENTATION TO
THE COMMITTEE ON WAYS AND MEANS

BY

MAJOR GENERAL ARTHUR J. LOGAN
ADJUTANT GENERAL,
DIRECTOR OF THE HAWAII EMERGENCY MANAGEMENT AGENCY,
AND HOMELAND SECURITY ADVISOR

12 MARCH 2018

Chair Dela Cruz, Vice-Chair Keith-Agaran and Members of the Committee.

I am Major General Arthur J. Logan, State Adjutant General and the Director of the Hawaii Emergency Management Agency. I am testifying in SUPPORT of Governor's Message 602, Gubernatorial Nominee Linda Chu Takayama as Director of the Department of Taxation.

I wholeheartedly support Linda Chu Takayama and request your support for her to fill the Director of Taxation. Linda clearly has the capacity, as well as the proven track record of leadership to lead at the executive branch level, serving as Director of the Department of Taxation for the State, as well as her previous assignment as the Director of the Department of Labor and Industrial Relations. Her experience and expertise in previous assignments to include, but not limited to, lead for economic development - City & County of Honolulu, Director of Commerce and Consumer Affairs, as Hawaii Insurance Commissioner for the State of Hawaii, and as Chief of Staff to the US Senate Sergeant-at-Arms in Washington, D.C. have provided her with great depth and breadth to serve in this very important capacity for our state.

Thank you for allowing me to testify in SUPPORT of Governor's Message 602 and Linda Chu Takayama.

DAVID Y. IGE
GOVERNOR



RYKER WADA
DIRECTOR

JASON MINAMI
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF HUMAN RESOURCES DEVELOPMENT
235 S. BERETANIA STREET
HONOLULU, HAWAII 96813-2437

March 12, 2019

TESTIMONY TO THE
SENATE COMMITTEE ON WAYS AND MEANS
For Hearing on Monday, March 18, 2019
10:00 a.m., Conference Room 211

By

RYKER WADA
DIRECTOR

Governor's Message 602
(WRITTEN TESTIMONY ONLY)

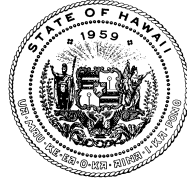
Dear Chair Dela Cruz, Vice-Chair Keith-Agaran, and Members of the Committee on Ways and Means;

RE: Consideration and confirmation of Linda Chu Takayama, for Director of the Department of Taxation.

I submit this testimony in **Strong Support** of the confirmation of Linda Chu Takayama as Director of the Department of Taxation. I have had the opportunity to work with Ms. Takayama over the past two years as Director. I have found her to be a dedicated, knowledgeable, measured and a well-prepared person who is well suited for the position of Director of the Department of Taxation. Ms. Takayama's background and extensive experience in the industry will continue to assist in her duties as the Director of Taxation.

I support the confirmation of Ms. Takayama as the Director of the Department of Taxation.

Thank you for allowing me to testify in **SUPPORT** of Governors Message 602 and Linda Chu Takayama.



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

Testimony in SUPPORT of GM602
Submitting for consideration and confirmation as the Director of the Department of
Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA, for a term to expire at
noon on 12-05-2022.

SENATOR DONOVAN M. DELA CRUZ, CHAIR
SENATE COMMITTEE ON WAYS AND MEANS

Hearing Date: March 18, 2019

Room Number: 211

1 **Fiscal Implications:** N/A.

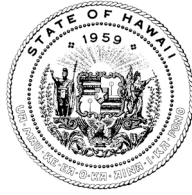
2 **Department Testimony:** The Department of Health (DOH) supports the nomination of Linda
3 Chu-Takayama for Director of the Department of Taxation. DOH is grateful for Linda's support
4 during her tenure as Director of the Department of Labor and Industrial Relations (DLIR), where
5 her leadership qualities and experience in the public and private sectors contributed to a stronger
6 health care workforce development strategy and closer cooperation between DLIR and DOH.

7 The diversity of her professional accomplishments and her commitments to non-profits and
8 charitable causes will serve Hawaii well. We look forward to working with the Department of
9 Taxation under her leadership to assure Hawaii residents contribute to the State's revenue base
10 fairly, and that collections are maximized to assure optimal value to all taxpayers and residents.

11 Thank you for the opportunity to testify in support of GM602.

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

13



OFFICE OF ENTERPRISE TECHNOLOGY SERVICES

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Testimony of
DOUGLAS MURDOCK
Chief Information Officer
Enterprise Technology Services

Before the

SENATE COMMITTEE ON WAYS AND MEANS
Monday, March 18, 2019

GOVERNOR'S MESSAGE No. 602
Gubernatorial Nominee Linda Chu Takayama

Dear Chair Dela Cruz, Vice Chair Keith-Agaran and members of the committee:

I am submitting testimony in strong support for the nomination of Ms. Linda Chu Takayama as the Director of the Department of Taxation.

As State comptroller in 2015, I had the opportunity to work with Ms. Takayama when she was then the Director of the Department of Labor and Industrial Relations. She effectively demonstrated her wide-ranging background and experience in regulatory and government affairs, and her collaborative and solution-oriented problem-solving approach. Ms. Takayama later became Director of the Department of Taxation in 2017.

In addition to executive leadership roles in city, state and federal government service, Ms. Takayama also has practiced law for 20 years, specializing in regulatory and government affairs, health, insurance, and corporate business law. In addition to her commitment to public service, Ms. Takayama has a significant track record in leading community organizations, such as serving as chair of the Hawaii Foodbank for over 20 years.

With her legal background and extensive multi-level government experience, Ms. Takayama will be a valuable leader for the department and the State of Hawaii, and I strongly support her nomination.

Thank you for the opportunity to submit testimony.



DAVID Y. IGE
GOVERNOR

MIKE MCCARTNEY
DIRECTOR

DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

No. 1 Capitol District Building, 250 South Hotel Street, 5th Floor, Honolulu, Hawaii 96813
Mailing Address: P.O. Box 2359, Honolulu, Hawaii 96804
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Statement of
Mike McCartney

before the
SENATE COMMITTEE ON WAYS AND MEANS

Monday, March 18, 2019
10:00 a.m.
State Capitol, Conference Room 211

in consideration of
GM 602

**Submitting for consideration and confirmation as Director of the
Department of Taxation, Gubernatorial Nominee,
LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022.**

Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee.

I **support** the appointment of **Linda Chu Takayama** to serve as the Director of the Department of Taxation.

Linda is an experienced and skilled leader that is currently leading the team as the Director of the Department of Taxation. In past leadership positions with the state, federal government and the private sector she has worked to develop programs to stabilize the market due to a natural disaster, provided support to United States Senate Sergeant of Arms and was the chief regulator of the State's insurance industry. Her commitment to transparency, accountability and responsiveness will be paramount to the success of the Department of Taxation.

For these reasons, I urge her confirmation for Director of the Department of Taxation.

Thank you for the opportunity to comment.

DAVID Y. IGE
GOVERNOR

JOSHUA GREEN
LIEUTENANT GOVERNOR



SCOTT T. MURAKAMI
DIRECTOR

LEONARD HOSHIJO
DEPUTY DIRECTOR

ELAINE YOUNG
ADMINISTRATOR

STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
WORKFORCE DEVELOPMENT DIVISION

830 PUNCHBOWL STREET, ROOM 329
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Email: dlir.workforce.develop@hawaii.gov

March 14, 2019

To: The Honorable Donovan M. Dela Cruz, Chair,
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair, and
Members of the Senate Committee on Ways and Means

Date: Monday, March 18, 2019

Time: 10:00 a.m.

Place: Conference Room 211, State Capitol

From: Elaine Young, Administrator
Department of Labor and Industrial Relations Workforce Development Division

GM 602 Linda Chu Takayama to Serve as Director of the Department of Taxation

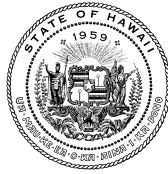
Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

My name is Elaine Young and I am the Administrator for the Workforce Development Division of the Department of Labor and Industrial Relations (DLIR). I support the confirmation of Ms. Linda Chu Takayama as Director of the Department of Taxation. Ms. Chu Takayama has garnered years of experience in many areas of government, having served as the Executive Director of the Honolulu Mayor's Office of Economic Development, the Deputy Director of the Department of Commerce and Consumer Affairs, the Hawaii Insurance Commissioner, the Director of the Department of Labor and Industrial Relations and as the Director for the Department of Taxation.

Having worked directly with Ms. Chu Takayama during her tenure as the Director of Labor and Industrial Relations I can attest that with her leadership and experience, she is definitely well-suited to continue her work as the Director of the Department of Taxation and I urge you to confirm her.

Thank you for the opportunity to testify in support of Ms. Linda Chu Takayama.

DAVID Y. IGE
GOVERNOR



CURT T. OTAGURO
COMPTROLLER
AUDREY HIDANO
DEPUTY COMPTROLLER

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

TESTIMONY
OF
AUDREY HIDANO, DEPUTY COMPTROLLER
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
TO THE
SENATE COMMITTEE ON WAYS AND MEANS
ON
MONDAY, MARCH 18, 2019
CONFERENCE ROOM 211, STATE CAPITOL

G.M. 602

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR
OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
LINDA CHU TAKAYAMA, FOR A TERM TO EXPIRE AT NOON ON 12-05-2022.

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee, thank you for the opportunity to submit testimony on G.M. 602. I support the nomination of **MS. LINDA CHU TAKAYAMA** to the position of Director of the Department of Taxation.

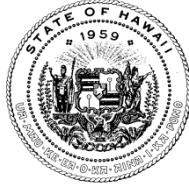
I've known Ms. Takayama for many years in her various capacities in the community, at the legislature and personally.

Ms. Takayama has a wealth of knowledge in various entities. Be it the Chair of the Hawaii Foodbank, director on the board of the Federal Home Loan Bank of Seattle, involved in the "Ready to Learn" program, officer of the Hawaii 3Rs program, she does her job well.

She has been involved in congressional issues and responsibilities in Washington, D.C. She formerly served as the Hawaii Insurance Commissioner. Did a term as Deputy Director for the State Dept. of Commerce and Consumer Affairs, Director of Economic Development for the City & County of Honolulu, State Director of the Dept. of Labor and Industrial Relations and currently, the State Director of Taxation.

Ms. Takayama is dedicated to her work, to the Department and to the State of Hawaii.

Thank you for the opportunity to submit testimony on this matter.



TESTIMONY BY:

JADE T. BUTAY
DIRECTOR

Deputy Directors
LYNN A.S. ARAKI-REGAN
DEREK J. CHOW
ROSS M. HIGASHI
EDWIN H. SNIFFEN

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

March 18, 2019
10:00 a.m.
State Capitol, Room 211

G.M. 602

Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022.

Senate Committee on Ways and Means

The Department of Transportation (DOT) **strongly supports** Linda Chu Takayama as Director of the Department of Taxation (DOTAX).

Ms. Chu Takayama received her B.A. in Journalism from the University of Hawaii and earned her Juris Doctorate degree from George Mason University. She has specialized in regulation, health, governmental affairs, insurance, and corporate business. Her distinguished legal career is marked by an intricate knowledge and understanding of the full range of laws and pertinent issues. Her abundant expertise in these areas has garnered her to be a well-respected public servant who has led the Honolulu Office of Economic Development, the Department of Commerce and Consumer Affairs, the Insurance Commission, Office of Community Services and the Department of Labor and Industrial Relations.

Ms. Chu Takayama is an exemplary nominee who is worthy of our support. Her experience is well-suited to meet many of the challenges DoTAX will be facing if she is confirmed. She is a highly motivated public servant with a strong work ethic who has a solid understanding of how imperative the tax modernization is to the State. Her sterling reputation gives her the integrity to ensure DoTAX will fairly, efficiently, and effectively collect the taxes owed by businesses and individuals. We look forward to working with her.

Thank you for the opportunity to provide testimony.



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 18, 2019
10:00 a.m., Room 211

In consideration of
GM 602, Linda Chu Takayama
as the
Director of the Department of Taxation

Chair Dela Cruz, Vice Chair Keith-Agaran and committee members:

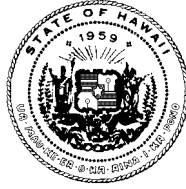
I respectfully request your support in confirming the reappointment of Linda Chu Takayama as the director of the Department of Taxation (DOTAX), a position she has held since December 11, 2017. Prior to this, she served as the director for the Department of Labor and Industrial Relations since April 2015.

Linda's appointment has been critical in turning around the Tax System Modernization project as she worked with managers and employees to address all of their concerns. The project is expected to finish on schedule as it moves into the final phase of this multi-year effort. Linda has also been passionate about increasing the tax base without increasing taxes. Her innovative ideas have helped craft improvements to programs and services to better serve the taxpayers of Hawaii.

My administration is committed to reshaping the culture of government by embracing and accelerating change. I am confident that Linda Chu Takayama will continue to support our employees in the DOTAX in this effort. Moving forward together, we can build a better home for our keiki, kupuna, and all the residents of Hawaii.

Mahalo for your consideration.

DAVID Y. IGE
GOVERNOR



PANKAJ BHANOT
DIRECTOR

CATHY BETTS
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES
P. O. Box 339
Honolulu, Hawaii 96809-0339

March 15, 2019

TO: The Honorable Senator Donovan Dela Cruz, Chair
The Honorable Senator Gilbert S.C. Keith-Agaran, Vice Chair
Senate Committee on Ways and Means

FROM: Pankaj Bhanot, Director

SUBJECT: **GM 602 - Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, Linda Chu Takayama, for a term to expire at noon on 12-05-2022.**

Hearing: March 18, 2019, 10:00 a.m.
Conference Room 211, State Capitol

DEPARTMENT'S POSITION: Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Committee on Ways and Means, my name is Pankaj Bhanot and I am the Director of the Department of Human Services (DHS). The DHS is in strong support of GM 602 submitted by the Governor for consideration and confirmation of Ms. Linda Chu Takayama as the Director of the Hawaii Department of Taxation (DOTAX), for a term to expire at noon on December 05, 2022.

Ms. Takayama has a distinguished career in public and private sector. She is the current director of DOTAX; and has previously served as the Director of Department of Labor and Industrial Relations; Deputy Director of the Department of Commerce and Consumer Affairs; Hawaii Insurance Commissioner; and Chief-of Staff to the U.S. Senate Sergeant of Arms.

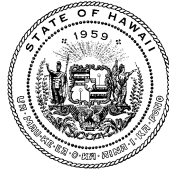
She also practiced law for over 20 years in county, state, and federal regulatory, health insurance, land development, and corporate business law area. Linda has also contributed her skills and time to various community and charitable activities throughout her career.

I have the privilege and honor of working collaboratively with Linda, in her capacity as the Director of DOTAX and DLIR, on various policy and operational issues impacting DHS. Throughout my interactions with Linda, I found her to be a person who is sincere, humble, knowledgeable, professional, fair, and deeply rooted in a strong belief that we must do the right thing for right reasons when making critical policy and operational decisions impacting residents of Hawaii.

I request the Senate Committee on Ways and Means, to unanimously confirm my dear friend and colleague Ms. Linda Chu Takayama as the Director of the DOTAX.

Thank you for the opportunity to submit testimony in support of GM 602.

DAVID Y. IGE
GOVERNOR



CURT T. OTAGURO
COMPTROLLER
AUDREY HIDANO
DEPUTY COMPTROLLER

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

WRITTEN TESTIMONY
OF
CURT T. OTAGURO, COMPTROLLER
DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
TO THE
SENATE COMMITTEE ON WAYS AND MEANS
ON
MARCH 18, 2019, 10:00 A.M.
CONFERENCE ROOM 221, STATE CAPITOL

G.M. 602
SUBMITTING FOR YOUR CONSIDERATION AND CONFIRMATION AS THE
DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
LINDA CHU TAKAYAMA, FOR A TERM TO EXPIRE AT NOON ON 12-05-2022

Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee, thank you for the opportunity to submit testimony on G.M. 602. I support the nomination of Ms. Chu Takayama for the position of Director of the Department of Taxation (DoTAX).

Ms. Chu Takayama has led DoTAX since December 2017. Previously, she held a variety of leadership positions at the County, State, and Federal levels. Most recently, she served as the Director of the Department of Labor and Industrial Relations. Ms. Chu Takayama also served as the Director of Workforce Development in the Office of the Vice President for Community Colleges. In addition, she served as the Hawaii Insurance Commissioner, the Chief of Staff to the U.S. Senate Sergeant Arms in Washington D.C. and the Director of State Legislative Affairs and Agricultural Issues for Grocery Manufacturers of America Inc., in Washington D.C.

I had the pleasure of meeting Ms. Chu Takayama several years ago on a personal matter. I found her to be cordial, insightful, a good listener, and helpful in offering suggestions. She represented the State well during my interactions with her. On a professional

level, Ms. Chu Takayama's long-standing commitment to public service on the County, State, and Federal level will serve the State well as the Director of DoTAX.

Thank you for the opportunity to testify on this matter.

DAVID Y. IGE
Governor

JOSH GREEN
Lt. Governor



PHYLLIS SHIMABUKURO-GEISER
Chairperson, Board of Agriculture

GLENN K. MURANAKA
Deputy to the Chairperson

State of Hawaii
DEPARTMENT OF AGRICULTURE
1428 South King Street
Honolulu, Hawaii 96814-2512
Phone: (808) 973-9600 FAX: (808) 973-9613

**TESTIMONY OF PHYLLIS SHIMABUKURO-GEISER
CHAIRPERSON, BOARD OF AGRICULTURE**

BEFORE THE SENATE COMMITTEE ON WAYS & MEANS

**MARCH 18, 2019
10:00 A.M.
CONFERENCE ROOM 211**

**GOVERNOR'S MESSAGE NO. 602
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR OF
THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, LINDA CHU
TAKAYAMA, FOR A TERM TO EXPIRE AT NOON ON 12-05-2022**

Chairperson Dela Cruz and Members of the Committee:

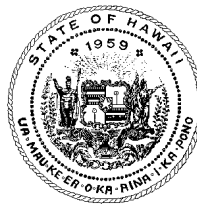
Thank you for the opportunity to testify on GM 602, submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, Linda Chu Takayama, for a term to expire at noon on 12-05-2022. The Department strongly supports this measure.

Ms. Takayama has served as the Director of the Department of Taxation since December 2017. Her professional experience encompasses many leadership roles with State, County, and private organizations. Ms. Takayama will be vital for the State of Hawaii as the Director of the Department of Taxation.

Thank you for the opportunity to testify on this measure.



DAVID Y. IGE
GOVERNOR



STATE OF HAWAII
DEPARTMENT OF PUBLIC SAFETY
919 Ala Moana Boulevard, 4th Floor
Honolulu, Hawaii 96814

NOLAN P. ESPINDA
DIRECTOR

Maria C. Cook
Deputy Director
Administration

Jodie F. Maesaka-Hirata
Deputy Director
Corrections

Renee R. Sonobe Hong
Deputy Director
Law Enforcement

No. _____

WRITTEN TESTIMONY ONLY

TESTIMONY ON GOVERNOR'S MESSAGE 602
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS
DIRECTOR OF THE DEPARTMENT OF TAXATION,
GUBERNATORIAL NOMINEE LINDA CHU TAKAYAMA.

by

Nolan P. Espinda, Director
Department of Public Safety

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Monday, March 18, 2019; 10:00 a.m.
State Capitol, Conference Room 211

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

The Department of Public Safety (PSD) supports the nomination of Linda Chu Takayama as the Director of the Department of Taxation (DOTAX).

Director Takayama's broad legal experience in both the government and private sectors, in areas such as taxation, commerce, consumer affairs, labor, and advocacy make her the ideal nominee to continue leading DOTAX.

Under Takayama's leadership, DOTAX has become more efficient and user-friendly. PSD staff has benefited from collaboration with the Department of project and contracts needing tax reviews to facilitate the conduct of business with private agencies and vendors. The Tax System Modernization project has expanded DOTAX's electronic services, including online access to accounts for the public. PSD is now able to check on tax clearances in real time, thereby expediting our procurement processing.

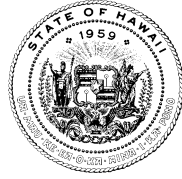
Testimony on GM 602
Senate Committee on Ways and Means
March 18, 2019
Page 2

PSD greatly appreciates Ms. Takayama's contributions to the State as Director of DOTAX and previously, the Department of Labor and Industrial Relations and respectfully asks the Committee on Ways and Means' favorable consideration of her nomination as Director of the Department of Taxation.

Thank you for the opportunity to present this testimony.

DAVID Y. IGE
GOVERNOR
STATE OF HAWAII

JOSH GREEN
LT. GOVERNOR
STATE OF HAWAII



JOBIE M. K. MASAGATANI
CHAIRMAN
HAWAIIAN HOMES COMMISSION

WILLIAM J. AILA, JR.
DEPUTY TO THE CHAIRMAN

**STATE OF HAWAII
DEPARTMENT OF HAWAIIAN HOME LANDS**

P. O. BOX 1879
HONOLULU, HAWAII 96805

TESTIMONY OF JOBIE M. K. MASAGATANI, CHAIRMAN
HAWAIIAN HOMES COMMISSION
BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS
HEARING ON MARCH 18, 2019 AT 10:00 AM IN CR 211

IN SUPPORT OF

GM602

for consideration and confirmation as the Director of the Department of Taxation,
Gubernatorial Nominee, **LINDA CHU TAKAYAMA**,
for a term to expire 12-05-2022

March 18, 2019

Aloha Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee:

It is an honor to provide this testimony in support of Governor Ige's nomination of Linda Chu Takayama as the Director of the Department of Taxation (DoTX).

Ms. Takayama has worked in Congress, been an attorney in private practice, and is well-known for her long service and background in public service in Hawaii. She is so well-qualified for this appointment. The Department of Taxation will be well-served..

We respectfully ask your committee to advise and consent to this nomination, and we thank you for your consideration of our testimony.

DAVID Y. IGE
GOVERNOR

JOSH GREEN
LIEUTENANT GOVERNOR



SCOTT T. MURAKAMI
DIRECTOR

LEONARD HOSHIO
DEPUTY DIRECTOR

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

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Email: dliir.director@hawaii.gov

March 13, 2019

To: The Honorable Donovan M. Dela Cruz, Chair,
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair, and
Members of the Senate Committee on Ways and Means

Date: Monday, March 18, 2019
Time: 10:00 a.m.
Place: Conference Room 211, State Capitol

From: Scott T. Murakami, Director
Department of Labor and Industrial Relations (DLIR)

Re: G.M. No. 602 Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

My name is Scott T. Murakami, and I am the Director of the Department of Labor and Industrial Relations. I am testifying in strong support of Governor's Message 602, Gubernatorial Nominee, Linda Chu Takayama, as the Director of the Department of Taxation (DoTax).

Ms. Chu Takayama has demonstrated that she has the leadership and experience to successfully lead the DoTax. As the Director of DoTax, Ms. Chu Takayama oversees the administration and operations of State's tax programs, including the collection of revenue. Ms. Chu Takayama's prior service as the Director of the DLIR and Director of Economic Development for the City and County of Honolulu as well as her legal background show her extensive knowledge and ability to address governmental issues and underscore her dedication to public service.

I urge you to confirm Ms. Chu Takayama to serve as the Director of the DoTax so that she may continue to provide leadership and service to the public.

Thank you very much for the opportunity to testify in strong support of Ms. Chu Takayama.

Monday, March 18, 2019 at 10:00 AM
Conference Room 211

Senate Committee on Ways and Means

To: Senator Donovan Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair

From: Michael Robinson
Vice President, Government Relations & Community Affairs

**Re: Testimony in Support of GM 602
Confirmation of Linda Chu Takayama as the Director of Taxation**

My name is Michael Robinson, Vice President, Government Relations & Community Affairs at Hawai'i Pacific Health. Hawai'i Pacific Health is a not-for-profit health care system comprised of its four medical centers – Kapi'olani, Pali Momi, Straub and Wilcox and over 70 locations statewide with a mission of creating a healthier Hawai'i.

Linda Chu Takayama's input will greatly benefit the Department of Taxation whose charge is to administer the tax laws of the State of Hawai'i in a consistent, uniform, and fair manner. For about 20 years, she was an attorney with practice areas in county, state, and federal regulatory and governmental affairs, health, insurance, land development and corporate business law. As the former Hawai'i Insurance Commissioner, she developed programs to stabilize and expand a collapsing property insurance market in the highly volatile period following the unprecedented losses of Hurricane Iniki, including the establishment of a \$1.5 billion pool for hurricane insurance (Hawai'i Hurricane Relief Fund) and led national efforts to seek a federal solution to catastrophe exposure. Linda operates effectively under pressure and her breadth and depth of work experience qualifies her as an excellent candidate for the Director of the Department of Taxation. I have had the pleasure of working with Linda through her work as Director of the Department of Labor and Industrial Relations and for more than a decade prior in her role in private practice as a government relations consultant to our health care system.

I am confident that she will bring the same diligence and concern for the well-being of our community as the Director of the Department of Taxation.

I strongly support Linda's nomination to serve as the Director of the Department of Taxation.

Thank you for your consideration of this testimony.



O'ahu County Democrats
oahudemocrats.org



Aloha Chair Dela Cruz and Vice Chair Keith-Agaran, and Members of the Committee on Ways and Means,

RE: GM602, Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022.

I write in support of the nomination of Linda Chu Takayama for the Directorship of the Department of Taxation (DOTAX). Ms. Takayama is a proven public servant who has capably and prudently led powerful, complex and large public and private-sector organizations, including the Department of Labor and Industrial Relations (DLIR) and DOTAX.

Notably, Ms. Takayama's former experience as the Hawaii Insurance Commissioner confirms her ability to understand financial risk and the worst possible scenarios at the macroeconomic scale. Given the huge responsibilities for our state government, and the potential risks for our economy and its state revenues¹ in coming years, we appear to be well-served with a confirmation of Director Takayama to continue to administer the state's tax laws.

To reiterate, please vote affirmatively for Director Takayama's confirmation. Thank you, Senators, for your due diligence and consideration.

Respectfully,

A handwritten signature in cursive script that reads "D P Armstrong".

Dylan P. Armstrong, Vice Chair

O'ahu County Committee, O'ahu County Democrats

¹ "Hawaii's tax revenue projection adjusted for slower growth." Hawaii News Now. 11 Jan 2019.
<http://www.hawaiinewsnow.com/2019/01/11/hawaiis-tax-revenue-projection-adjusted-slower-growth/>

HAWAII CARPENTERS APPRENTICESHIP AND TRAINING FUND

March 15, 2019

Senate Committee on Ways and Means

Hearing Date: Monday, March 18, 2019

10:00 a.m., Conference Room 211, State Capitol

Honorable Donovan M. Dela Cruz, Chair

Honorable Gilbert S. C. Keith-Agaran, Vice Chair

Members of the Senate Committee on Ways and Means

RE: GM 602 Consideration and Confirmation as the Director of the Department of Taxation,
Gubernatorial Nominee, Linda Chu Takayama

Position: TESTIMONY IN STRONG SUPPORT

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee,

The Hawai'i Carpenters Apprenticeship and Training Fund currently has 1,840 apprentices enrolled in our program statewide and for the past 5 years over 600 have completed our program.

I've known Linda Chu Takayama for over 28 years. I've gotten to know her very well when I was working for the late Senator Daniel K. Inouye. We are both currently serving on the Board of Directors for Hawaii 3Rs, an organization working to help the Department of Education reduce their repair and maintenance backlogs.

Besides being active in the community, Linda served in various positions in the Federal, State and City Government specializing in commerce and economic development. She served as State Insurance Commissioner under Governor John Waihee and served as the Director of the Department of Labor and Industrial Relations before being appointed as the Director of Taxation under Governor David Ige. With her strong background and experience in government, we are confident that she will continue to improve the workings of the Department of Taxation.

Linda understands the Governor's goals and strives to get them done in an efficient manner. We strongly support Ms. Linda Chu Takayama's reappointment to be the Director of the Department of Taxation.

Thank you for the opportunity to provide testimony.

Respectfully submitted,

HAWAII CARPENTERS APPRENTICESHIP AND TRAINING FUND



Edmund C. Aczon
Executive Director

OAHU: 1311 Houghtailing St, Suite 201, Honolulu, Hawaii 96817-2759 • Ph. (808) 847-5761, Ext. 5 Fax (808) 440-9194

HILO OFFICE: 525 Kilauea Ave, Suite 205, Hilo, Hawaii 96720-3050 • Ph. (808) 935-8575 Fax (808) 935-8576

KONA OFFICE: 75-126 Lunapule Road, Kailua-Kona, Hawaii 96740-2106 • Ph. (808) 329-7355 Fax (808) 326-9376

MAUI OFFICE: 330 Hookahi St, Wailuku, Maui 96793-1449 • Ph. (808) 242-6891 Fax (808) 242-5961

KAUAI OFFICE: Kuhio Medical Ctr Bldg, 3-3295 Kuhio Hwy, Suite 201, Lihue, Kauai 96766-1040 • Ph. (808) 245-8511 Fax (808) 245-8911



March 16, 2019

The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Senate Committee on Ways and Means

Re: GM 602 – Submitting for consideration and confirmation as the Director of the Department of Taxation, gubernatorial nominee, LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022.

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

The Hawaii Medical Service Association (HMSA) appreciates the opportunity to testify in support of GM 602, the confirmation of Linda Chu Takayama as the Director of the Department of Taxation (DOTAX).

Ms. Takayama has served the State well in various capacities, most recently in her current role as the Director of the Department of Taxation. She has extensive experiences working for the State as well as the City & County of Honolulu, where she has held the titles of: Director of the Department of Labor and Industrial Relations, Director of Economic Development, Deputy Director of the State Department of Commerce and Consumer Affairs, and Hawaii Insurance Commissioner. In between her roles with the State and City & County of Honolulu, Ms. Takayama spent about 20 years working in the private sector as an attorney.

Before serving the people of Hawaii, Ms. Takayama worked in Washington D.C. where she served as chief of staff to the U.S. Senate Sergeant at Arms and as Director of State Legislative Affairs and Agricultural Issues for the Grocery Manufacturers of America, Inc.

With a B.A in Journalism from the University of Hawaii and a *Juris Doctor* degree from George Mason University School of Law in Virginia, as well as her many years of experience working for the State, we believe Ms. Takayama is highly qualified and we are pleased to support her nomination to continue to serve the people of Hawaii.

Thank you for the opportunity to support GM 602. Your consideration of the confirmation of Ms. Linda Chu Takayama as the Director of the State of Hawaii Department of Taxation is appreciated.

Sincerely,

Pono Chong
Vice President, Government Relations

TESTIMONY OF DAMIEN ELEFANTE
TO THE COMMITTEE ON WAYS AND MEANS
MONDAY, MARCH 18, 2019 10:00 AM
CONFERENCE ROOM 211

GOV. MSG NO. 602

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR OF
THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
LINDA CHU TAKAYAMA, FOR A TERM TO EXPIRE AT NOON ON 12-05-2022.

Chair Dela Cruz, Vice Chair Keith-Agaran and members of the Committee. I am testifying as an individual and I am in strong support of Linda Chu Takayama's confirmation as the Director of the Department of Taxation.

In working with Ms. Takayama, I have witnessed her professionalism and management approach in leadership to move the Department in a positive direction. She has been working steadily with managers and employees to improve and develop processes and procedures to make the Department efficient and effective in enforcement and processing returns. She also has the commitment and determination to work towards establishing and achieving goals for the Department.

Ms. Takayama's overall background and experiences working in leadership positions on the Federal, State and county level, and for charitable organizations is an asset and resource for the State.

Thank you for the opportunity to provide testimony.

GM-602

Submitted on: 3/12/2019 8:20:56 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
lynne matusow	Individual	Support	No

Comments:

I have worked with Linda Chu Takayama on various projects and know her to be extremely capable, well respected, and someone who always get the job done. I strongly support her nomination.

WRITTEN TESTIMONY BY
RODERICK K. BECKER
AND
ROBERT YU

TO THE
SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 602

March 18, 2019
10:00 a.m.
Room 211

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, LINDA CHU TAKAYAMA, FOR A TERM TO EXPIRE AT NOON ON 12-05-2022.

Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee:

We strongly support the appointment of Linda Chu Takayama to the position of director of the Department of Taxation (department). We are working with Ms. Takayama in our professional capacities as Director and Deputy Director of Finance, respectively.

Governor Ige's administration is committed to addressing the many issues facing our state in a direct and forthright manner. We strive to do the right thing, the right way to achieve our shared goal of a healthy, sustainable economy to support our keiki, our kupuna, and the disadvantaged.

Ms. Takayama is an integral part of a team that is committed to achieving the goals of this administration in an honest, transparent, accountable, and responsive manner.

Ms. Takayama currently serves as the director of the Department of Taxation since December 2017 and prior to that she was the director at the Department of Labor and Industrial Relations. Her work experience and knowledge of the Department of Taxation will benefit the department and the State; therefore, we support confirmation.

Thank you for the opportunity to provide testimony.

Senator Donovan Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair
Senate Committee on Ways and Means

Monday, March 18, 2019; 10:00 a.m.
Hawaii State Capitol, Conference Room 211

Re: GM 602 - Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022 – IN SUPPORT

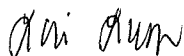
Aloha Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee:

I am writing in support of the nomination of Linda Chu Takayama for the position of Director of the Department of Taxation.

I have known Linda for many years and have been impressed by her integrity, professionalism, communication and leadership skills, and her commitment to community service. She has been a public servant for many years, having served as Director of the Department of Labor and Industrial Relations, Director of Economic Development for the City and County of Honolulu, Deputy Director of the State Department of Commerce and Consumer Affairs and the Hawaii Insurance Commissioner. Linda is an attorney and for approximately 20 years practiced in regulatory and government affairs, health, insurance, land development and corporate business law.

With Linda's background and relevant experience in the position, I'm confident she will continue to serve us well as the Director of the Department of Taxation. Your favorable action on her confirmation is respectfully requested. Thank you for the opportunity to provide comments.

Sincerely,



Lori Lum
98-1008 Piku Place
Aiea, HI 96701

Testimony to the Senate Committee on
Ways and Means

The Thirtieth Legislature
Regular Session of 2019

Monday, March 18, 2019
10:00 a.m.

Testimony on **Governor's Message No. 602**, Submitting for Consideration and Confirmation as the **Director of the Department of Taxation**, Gubernatorial Nominee, **Linda Chu Takayama**, for a Term to Expire on December 5, 2022.

To the Honorable Donovan M. Dela Cruz, Chair, the Honorable Gilbert S.C. Keith-Agaran, Vice Chair, and Members of the Committee:

My name is Catherine Awakuni Colón, and I write in **support** of the appointment of Linda Chu Takayama to serve as the Director of the Department of Taxation, for a term to expire on December 5, 2022.

Over the last four years, I have had the opportunity to work with and observe Ms. Chu Takayama, as she served as the director for the Department of Labor and Industrial Relations and Department of Taxation. Ms. Chu Takayama is a dedicated public servant, and has demonstrated she possesses the competence, temperament, and aptitude needed to lead the Department of Taxation.

I firmly believe Ms. Chu Takayama will continue to be a valued and highly productive member of Governor Ige's cabinet, and respectfully request that you recommend approval of her nomination as Director of the Department of Taxation.

Thank you for the opportunity to support G.M. No. 602. I would be pleased to respond to any questions that you may have.

GM-602

Submitted on: 3/14/2019 1:53:26 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Onofrietti	Individual	Support	No

Comments:

I wholeheartedly support Linda Chu Takayama's nomination to continue as Director of the Department of Taxation. I am an insurance professional and first worked with Linda in 1992, shortly after Hurricane Iniki hit Kauai and Oahu. She had recently returned home and became Insurance Commissioner earlier that year.

As a result of the massive storm, the insurance industry was thrown into chaos as reinsurers reacted swiftly to reassess Hawaii's hurricane risk. Many insurers post-Iniki were left with inadequate reinsurance to pay for future claims and were forced to abandon the Homeowners insurance market; one large insurer became insolvent. Tens of thousands of policies were non-renewed, no real estate transactions could take place and homeowners faced huge, unaffordable premiums from forced-placed insurance.

Linda Chu Takayama showed strong leadership as she gathered insurance executives from around the country and Hawaii to draft legislation to enable the insurance industry to continue offering some form of residential property insurance. We met many times for countless hours not only drafting legislation, but talking with representatives of reinsurers from around the world to bring the market back to Hawaii. As a result, I believe Hawaii has one of the best-written catastrophe funds in the nation. The Hawaii Hurricane Relief Fund still exists today and its passage provided relief to consumers and the real estate, banking, and lending industries in Hawaii.

Fast-forward to 2015, and Linda had been appointed to be Director of the Department of Labor and Industrial Relations. The Disability Compensation Division at DLIR has oversight over many operational aspects of the Hawaii Workers Compensation insurance system. Linda worked very hard with her Division head and staff to modernize operations for the benefit of injured workers and insurers alike. She reached out to insurers, welcomed our input and was able to make significant improvements in a relatively short period of time.

In these regulatory roles, Linda and the industry did not agree on every issue. However, I have always felt that she was fair in her treatment of my industry and well-reasoned in her discussions with me personally. She is willing to listen, willing to change her opinion when presented with appropriate information, and able to clearly and articulately support her stance on the issues. That is all one can ask of a regulator. Of greater importance, she gets things done.

I submit my strong support for Linda Chu Takayama to continue as the Director of the Department of Taxation.

GM-602

Submitted on: 3/14/2019 3:02:37 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Nolan Kawano	Individual	Support	No

Comments:

Chair Dela Cruz, Vice Chair Keith-Agaran:

I respectfully submit testimony in support of Linda Chu-Takayama as Director of the Department of Taxation.

I have known Linda for many years professionally but mostly via her community service efforts. She is an outstanding example of doing the right things and upholds the highest of ethical standards. This has carried into her professional work most recently as Director of the Department of Taxation.

Please accept this testimony as support for Linda's reappointment as the Director of the Department of Taxation.

Respectfully,

Nolan Kawano

Alison Ueoka
1003 Bishop Street, Suite 2010
Honolulu, HI 96813

Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S. C. Keith-Agaran, Vice Chair

Monday, March 18, 2019
10:00 a.m., Room 211

Consideration of Linda Chu Takayama
Director, Department of Taxation

GM 602

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee, my name is Alison Ueoka. I am testifying in support of Linda Chu Takayama for her confirmation as Director of the Department of Taxation. I am testifying today as an individual, however, I have known Linda primarily through work and my employment with Hawaii Insurers Council.

I have worked with Linda when she was Insurance Commissioner right after Hurricane Iniki hit in 1992 and then again as Director of the Department of Labor and Industrial Relations under the first term of Governor Ige, prior to her move to DoTax. Throughout the years we have worked together and in between, I have also had the chance to get to know her, her husband, and her children through volunteer activities.

Linda is a very strong administrator. One of her special skills is in collaboration and getting a group together to move as one to accomplish a goal. I watched her do this in order to enable the Legislature to pass the Hawaii Hurricane Relief Fund. It was one of the first things she did after taking the job. Linda kept a diverse group of competitive insurer bosses together to create a law that would enable insurers to continue writing homeowners insurance while the state would write hurricane insurance. That feat enabled the state to mitigate economic damage as a result of the hurricane. It allowed mortgage lenders to continue to lend while having their asset

protected and it allowed real estate transactions to continue. Finally, it allowed the insurance industry to modify its risks to a level where they could continue to do business in Hawaii as well. She went on to promulgate many other positive changes at the Insurance Division during her tenure there.

I worked with Linda while she consulted with various businesses after her work as commissioner. She sometimes represented property casualty insurers on various issues and came with high recommendations from me. I ran into her at political events and we worked on a few political campaigns as volunteers together. Through the years I eventually met all her daughters: Kelly, Teal, and Sage and of course her husband Gregg. I know Teal the best, and I can see that she has had a wonderful upbringing. Teal reflects her parents as she is poised, well-mannered, smart, and service-minded. I also know that Linda participates in non-profit work for The Food Bank and Backpacks for Education. She is tireless and has set a great example for all on how to be steadily assertive and produce results.

Most recently, Linda, at the Department of Labor and Industrial Relations took on the weighty task for converting to a paperless system. Although she was tapped for DoTax before all the work at DLIR was completed, she left her imprint and the Department is definitely better for having her as its Director. She was the one who hired DCD Administrator JoAnn Vidinhar who has proven to be an excellent administrator of the workers' compensation insurers and self-insureds in Hawaii.

Linda has an impressive work ethic, is responsive and intelligent while exacting as much out of everyone she works with as possible. She is one of the most fearless persons I have met in my life. At the same time, she keeps a keen sense of humor and genuine concern over each person's individual well-being. I wholeheartedly support her in this new endeavor.

Thank you for the opportunity to testify.

GM-602

Submitted on: 3/14/2019 3:54:31 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Norman Sakamoto	Individual	Support	No

Comments:

Chair Donovan Dela Cruz and Committee Members,

I am testifying in support of GM602.

Linda Chu Takayama has been effective in this position and deserves confirmation.

Linda has also been effective in her other roles both in State government and in the Federal government.

She has also shepherded the Repair and Maintenance of DOE schools through the Hawaii 3R's initiatives. This is a partnership between the State, the DOE, the schools, private businesses, charitable foundations, individuals and other organizations wanting to help Repair, Remodel and Restore our public schools.

Blessings,

Norman Sakamoto

1248 Ala Mahamoe St

Honolulu, Hawaii 96819

March 14, 2019

The Honorable Donovan Dela Cruz, Chairman
Senate Ways & Means Committee

Dear Chairman Dela Cruz and WAM Committee Members:

GM 602 – Confirmation of Linda Chu Takayama

This letter is to support the nomination of Linda Chu Takayama to continue in her current post as director of the Hawaii State Tax Department.

I have known Linda for a very long time through a variety of nonprofit and political projects. She is smart, experienced, dedicated, and hard working. She is efficient in that she is very task oriented and can quickly cut through the unnecessary to identify the core (whatever it might be at that time). She's good at delegating tasks, but doesn't hesitate to roll up her sleeves to help. She's effective at managing resources, a skill that is, these days, increasingly easier said than done. For any project, you always want Linda to be in charge of the budget because it's guaranteed to come in on or under budget.

Linda has also always been an effective problem solver, and I imagine that the tax department is no different from other state and county agencies in needing long and short term problems solved quickly and effectively. She doesn't hesitate to make decisions.

Several years ago, Linda, another well known local female and I were (I hope) lovingly nicknamed the "three *itches" (rhymes with witch). I think the name resulted from the collective ability of the team to get a lot of things done. Done right and sometimes on very short notice. While the team has mostly disbanded, I don't think Linda has lost her touch in getting things done, both with and without prior notice.

I hope you will confirm her and allow her to finish the important work started at our tax department. Thank you.

Sincerely yours,
Kalowena Komeiji

GM-602

Submitted on: 3/15/2019 8:08:30 AM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Carleen Gumapac	Individual	Support	No

Comments:

I support the Linda Chu Takayama for confirmation as Director of the Department of Taxation.

CYNTHIA S. NAKAMURA

Attorney at Law
P.O. Box 4115
Honolulu, HI. 96812

Monday, March 18, 2019; 10:00 am
Conference Room 211

Written Testimony Presented Before the
SENATE COMMITTEE ON WAYS AND MEANS

GM 602, Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA

TESTIMONY IN STRONG SUPPORT

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

My name is Cynthia Nakamura. I am a licensed attorney practicing in Hawaii.

I write in strong support of Linda Chu Takayama, Gubernatorial Nominee for Director Taxation. I worked with Linda for nearly fifteen (15) years in private practice. Prior to joining her law practice, I knew Linda when we both worked at the Department of Commerce and Consumer Affairs where Linda served as Insurance Commissioner and later as Deputy Director.

Until her appointment as Interim Director of the Department of Taxation, Linda served as the Director of the Department of Labor and Industrial Relations, which included unemployment insurance, workforce development, worker safety (OSHA), workers compensation, health insurance, wage and hour standards, nonprofit grants, and civil rights. She also was the Executive Director of the Mayor's Office of Economic Development, where she had oversight of international affairs, business and economic issues, as well as agricultural matters and the City's film office. With experience in both the public and private sectors, Linda has the skills and knowledge to be effective. Linda is energetic and hard working, and can tackle any assignment given to her. I believe Linda is an ideal nominee to lead the Department of Taxation.

In addition to her professional career and responsibilities, Linda served as the Chair of the Hawaii Foodbank (named the No. 1 charity in Hawaii). She was also instrumental in establishing the Ready To Learn program (a nonprofit program providing school supplies to needy children) and Hawaii 3R's (a program providing repair and maintenance on Hawaii's public schools).

I ask that this Committee support Linda's nomination and recommend her for confirmation as the Director of the Department of Taxation.

Thank you for the opportunity to provide testimony in support of Linda's nomination.

GM-602

Submitted on: 3/15/2019 1:55:14 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
alan oshima	Individual	Support	No

Comments:

I am testifying in support of the reappointment of Linda Chu Takayama to lead the State Department of Taxation. I have worked with Linda in various community initiatives for many years, the most notable being as founders and officers of Hawaii 3Rs. Linda is dedicated, responsible and energetic. She has high integrity and will serve with honor. :Please confirm her to continue to lead our Tax Department.

TESTIMONY OF JO ANN UCHIDA TAKEUCHI
TO THE SENATE COMMITTEE ON
WAYS AND MEANS

Monday, March 18, 2019 10:00 AM
Conf. Rm 211

G.M. 602

**Testimony in support of Governor's Message No. 602
Submitting for consideration and confirmation as the Director of the
Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA
for a term to expire at noon on 12-05-2022**

TO THE HONORABLE DONOVAN DELA CRUZ, CHAIR,
AND MEMBERS OF THE COMMITTEE:

I am writing to express my strong **support** of the appointment of LINDA CHU TAKAYAMA to serve as the Director of the Department of Taxation, for a term to expire on December 5, 2022. My name is Jo Ann Uchida Takeuchi and I am submitting this supporting testimony in my personal capacity.

I have had the opportunity to work with Director Takayama for a number of years, most recently in her capacity as Director of the Department of Labor and Industrial Relations and Director of the Department of Taxation. Director Takayama has always been collaborative and generous in sharing her extensive knowledge on a diverse range of issues. She is a problem solver, and an "outside the box" thinker. Director Takayama is intelligent and hardworking, and is an individual who has the temperament, experience, ability and wisdom to effectively lead the Department of Taxation.

I believe Director Takayama is and will continue to be a valuable public servant and an asset to the administration and to the state, and respectfully request that you recommend advise and consent of her nomination as Director of the Department of Taxation.

Thank you for the opportunity to testify in support of GM 602.

TESTIMONY OF DEBORAH KWAN
TO THE SENATE COMMITTEE ON
WAYS AND MEANS

Monday, March 18, 2019
10:00 A.M.
Room 211

G.M. 602

TITLE: Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022.

POSITION: Support

Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee:

I offer this testimony in support of Linda Chu Takayama's confirmation as the Director of Taxation.

Ms. Takayama has many decades of leading large government agencies and is well suited to lead the Hawaii Department of Taxation. Having worked directly under Ms. Takayama at the Department of Taxation, I can personally attest to her character and leadership skills. Ms. Takayama conducts herself professionally and provides thoughtful guidance and support to her staff.

I urge your favorable consideration of Ms. Takayama's nomination and thank you for the opportunity to testify.

Senate Ways and Means
Monday, March 18, 2019
10:00 a.m., room 211
Consideration of Linda Chu Takayama
Director, Department of Taxation

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee I am pleased to offer testimony in support of Linda Chu Takayama for her confirmation as Director of the Department of Taxation. My name is Robin Campaniano, and I served as Insurance Commissioner immediately prior to Linda's term as Commissioner.

I have known Linda Takayama for many years, dating back to her service on Capitol Hill. She is the consummate public servant and has served the people of this nation, and the State of Hawai'i well. Indeed, we are truly blessed to have such a person of talent and compassion in such an important position as Director of the Department of Taxation.

She has established a record of stellar service to this state having served in many senior positions. It is in her role as Insurance Commissioner that I saw her in action during the aftermath of Hurricane Iniki. Her work in crafting the Hawaii Hurricane Relief Fund was stellar. Indeed, the HHRF remains as one of the most successful insurance catastrophe funds in the nation.

Following her terms at DCCA under previous administrations, Linda entered the private practice of law. At times, she would refuse payment for her legal work from public interest organizations, which I had referred to her for assistance, continuing her dedication to public service. Linda could have continued a successful legal career but chose to return to State government. It is this dedication and commitment to our State that makes her truly a special person and one ideally suited for such an important position as this.

Additionally, her long term commitment to the Hawai'i Foodbank has brought that organization from a good organization to a great one. Her leadership there, while mostly behind the scenes, has helped create a robust, well functioning service helping feed Hawai'i's people.

Linda is truly a person of honesty and integrity, thoughtfulness and compassion. I am truly blessed to know her and am privileged to call her a friend.

I wholeheartedly support her nomination and urge your favorable consideration. Thank you for this opportunity to testify.



March 16, 2019

Chair Senator Donovan M. Dela Cruz
Vice Chair Senator Gilbert S.C. Keith-Agaran
Committee On Ways And Means
Hawaii State Capitol
Honolulu, HI 96813

Re: GM 602 - Letter in Support of the Confirmation of gubernatorial Nominee,
LINDA CHU TAKAYAMA, To Serve As Director of the
Department of Taxation

Hearing: **Monday, March 18, 2019 @ 10:00 AM**, Conf. Rm. 211
State Capitol, 415 South Beretania Street

Dear Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee:

I am writing this letter in **strong support** of the nomination of **LINDA CHU TAKAYAMA** to serve as Director of the Department of Taxation. I have known Ms. Takayama for over twenty (20) years. She has broad experience in both the public and private sectors, including serving as the Director of the Department of Taxation from 2018.

Ms. Takayama is a person of integrity. She brings to the table a wealth of knowledge and experience having served as a Director of the Department of Labor and Industrial Relations as well as Deputy Director of the State Department of Commerce and Consumer Affairs. She was a former Hawaii Insurance Commissioner and an attorney in private practice for over 20 years. Ms. Takayama has also served the City and County of Honolulu as the Director of Economic Development and has Federal experience as chief of staff to the U.S. Senate Sergeant of Arms in Washington, DC. The people of Hawaii will be well served if Linda Chu Takayama continues to serve as Director of the Department of Taxation.

I am pleased to submit this letter in **support of LINDA CHU TAKAYAMA's** nomination and stand ready to answer any questions should they arise.

With Aloha,

IMANAKA ASATO LLLC

Mitchell A. Imanaka
Managing Partner

MAI:ssk

Copy via Email: L. Chu Takayama

GM-602

Submitted on: 3/16/2019 10:20:51 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
phyllis shimabukuro	Individual	Support	No

Comments:

The personal testimony by Phyllis Shimabukuro-Geiser in very strong support of Linda Chu Takayama, GM602 for consideration and confirmation as Director of the Department of Taxation.

Aloha Chair Dela Cruz and Members of the Senate Ways and Means Committee,

I have worked with Linda for over 4 years in State government and community outreach. Linda is very qualified and experienced to serve as Director of the Department of Taxation. Linda's extensive experience with State, County and Federal government leadership positions as well as her work in the community are valuable qualifications as a State Director. Linda is a great role model to young women and an outstanding organizer.

i respectfully ask for your favorable consideration and confirmation of Linda Chu Takayama, GM602, as Director of the Department of Taxation. Thank you for the opportunity to testify on this measure.

March 16, 2019

TO: The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Senate Committee on Ways and Means

FROM: Cathy Ross

SUBJECT: **GM 602, Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022**

I am writing in **strong support** of the confirmation of Ms. Linda Chu Takayama as the Director of the Department of Taxation (DoTAX). Ms. Takayama has an exceptional record of service and leadership, in both the private and public sectors, and the DoTAX will immensely benefit from her continued leadership as Director.

Over the last few years, I have gotten to know Ms. Takayama and have witnessed her intelligence, diligence, and professionalism. She is a collaborator and is always willing to lend her expertise and insight. Ms. Takayama is an excellent leader and will continue to be a valuable asset to the DoTAX and the State of Hawaii.

I respectfully urge your favorable consideration of the nomination of Ms. Takayama as Director of the Department of Taxation.

Thank you for the opportunity to submit testimony.

GM-602

Submitted on: 3/17/2019 8:09:19 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Rona Suzuki	Individual	Support	No

Comments:

I strongly support Linda Chu Takayama's appointment as Director of Taxation.

In the last year, since Ms. Takayama took over leadership of the Department, we have made significant progress on a number of initiatives. For example, we have continued to make progress on the Tax System Modernization program. We have addressed several issues with the Internal Revenue Service. While progress has been made, there is much work to do.

Ms. Takayama is committed to building a Department that will consistently, fairly, and efficiently administer Hawaii tax laws.

Thank you for this opportunity to testify in support of Ms. Takayama's appointment.

GM-602

Submitted on: 3/17/2019 9:31:26 PM

Testimony for WAM on 3/18/2019 10:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Karen Knudsen	Individual	Support	No

Comments:

I'm submitting testimony in support of Linda Chu Takayama as Director of Taxation for the State of Hawaii. I've know Linda for many years in both a personal as well as professional capacity and hold her in the highest regard, Linda has served the state well in her current and previous position. Please vote to continue Linda as Director of Taxation.

Mahalo,

Karen Knudsen

Statement of
Mary Alice Evans
before the
SENATE COMMITTEE ON WAYS AND MEANS

Monday, March 18, 2019
10:00 a.m.
State Capitol, Conference Room 415

in consideration of
GM 602
Submitting for consideration and confirmation as Director of the
Department of Taxation, Gubernatorial Nominee,
LINDA CHU TAKAYAMA, for a term to expire at noon on 12-05-2022.

Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee.

I recommend your **support** for the appointment of **Linda Chu Takayama** to serve as the Director of the Department of Taxation.

I have worked with Linda as she served in a variety of public service roles. Linda is a seasoned leader who understands the challenges facing DOTAX and will implement the Legislature's goals to improve service to the taxpayers of Hawaii.

I urge her confirmation for Director of the Department of Taxation.

Thank you for the opportunity to comment.