

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. 603  
RELATING TO GUBERNATORIAL NOMINEE  
DAMIEN A. ELEFANTE

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 603, Gubernatorial Nominee Damien Elefante as Deputy Director of the Department of Taxation.

I wholeheartedly support Damien Elefante and request your support for him to fill the Deputy Director of Taxation. Damien has been an effective partner at the cabinet level and has already demonstrated the capacity to serve as Deputy Director. He has a wealth of experience and expertise in taxes and will continue to add valued leadership and knowledge to move the state forward.

Thank you for allowing me to testify in SUPPORT of Governor's Message 603 and Damien Elefante.

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 603**  
**(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 Damien A. Elefante, for Deputy Director of the Department of Taxation.

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

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

Thank you for allowing me to testify in **SUPPORT** of Governor's Message 603 and Damien Elefante.



DAVID Y. IGE  
GOVERNOR

MIKE MCCARTNEY  
DIRECTOR

## DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

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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 603**

**Submitting for consideration and confirmation as Deputy Director of the  
Department of Taxation, Gubernatorial Nominee,  
DAMIEN A. ELEFANTE, for a term to expire at noon on 12-05-2022.**

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

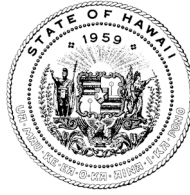
I **support** the appointment of **Damien A. Elefante** to serve as the Deputy Director of the Department of Taxation.

In his current role as the Deputy Director of the Department of Taxation (DOTAX) Mr. Elefante has demonstrated strong and effective leadership in managing the daily operations and administration. As the compliance coordinator in DOTAX he oversaw the training and ensured adherence to standard tax procedures and laws, and while serving for 14 years as the Deputy Attorney General assigned to the Tax Division he was responsible for providing legal advice and litigating tax related cases. His experience will bring a sound and steady approach to the department and will benefit the people of the State of Hawaii.

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

Thank you for the opportunity to comment.

DAVID Y. IGE  
GOVERNOR



DOUGLAS MURDOCK  
CHIEF INFORMATION  
OFFICER

## OFFICE OF ENTERPRISE TECHNOLOGY SERVICES

P.O. BOX 119, HONOLULU, HI 96810-0119  
Ph: (808) 586-6000 | Fax: (808) 586-1922  
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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. 603  
Gubernatorial Nominee Damien A. Elefante

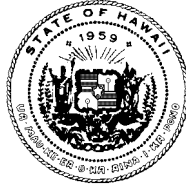
Dear Chair Dela Cruz, Vice Chair Keith-Agaran and members of the committee:

I am submitting testimony in strong support of confirming the nomination of Damien A. Elefante as deputy director of the Department of Taxation. Mr. Elefante has worked at the Department of Taxation since 2015, where he served as compliance coordinator and deputy director. Mr. Elefante has also served as deputy attorney general for the tax division, where his primary responsibilities included the management of tax, bankruptcy, collections, refunds, foreclosures, and other cases.

Mr. Elefante has demonstrated commitment and dedication to his position as deputy director. His knowledge and experience in the administration and management of the Department of Taxation make him a great leader for the state.

Thank you for this opportunity to provide testimony in support of the nominee.

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 14, 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 603 - Submitting for consideration and confirmation as the Deputy Director of the Department of Taxation, Gubernatorial Nominee, Damien A. Elefante, 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 603 submitted by the Governor for consideration and confirmation of Mr. Damien A. Elefante as the Deputy Director of the Hawaii Department of Taxation (DOTAX), for a term to expire at noon on December 05, 2022.

Mr. Elefante has a 18 year distinguished career in public sector relating to tax laws, policy and practice. He is the current deputy director of DOTAX;

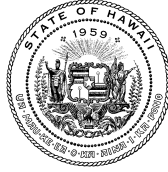
and has previously served as the Compliance Coordinator of DOTAX; and Deputy Attorney General with Tax Division of the Department of the Attorney General.

I have the privilege and honor of knowing and working with Damien as a Cabinet colleague. Throughout my interactions with Damien, I found him to be a person of utmost integrity and character.

I request the Senate Committee on Ways and Means, to unanimously confirm my dear friend and colleague Mr. Damien A. Elefante as the Deputy Director of the DOTAX.

Thank you for the opportunity to submit testimony in support of GM 603.

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. 603

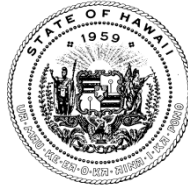
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DEPUTY DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, **DAMIEN A. ELEFANTE**, FOR A TERM TO EXPIRE AT NOON ON 12-05-2022.

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee, thank you for the opportunity to submit testimony on G.M. 603. I strongly support the nomination of **MR. DAMIEN A. ELEFANTE** to the position of Deputy Director of the Department of Taxation.

I have known Mr. Damien A. Elefante since August 2016 when he was appointed to be the Deputy Director for the Department of Taxation. Mr. Elefante has hands-on experience in the legal field. I've experienced his organizational skills during projects with him and he is a very dedicated individual. He is compliance oriented and has experience in litigation.

Mr. Elefante is truly an asset to the Department of Taxation 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. 603**

**Submitting for consideration and confirmation as the Deputy Director of the Department of Taxation, Gubernatorial Nominee, DAMIEN A. ELEFANTE, for a term to expire at noon on 12-05-2022.**

Senate Committee on Ways and Means

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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 to continue in 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 choice to DOTAX and we're looking forward to working with him again.

Thank you for the opportunity to provide this 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 603, Damien A. Elefante**  
as the  
Deputy Director of the Department of Taxation

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

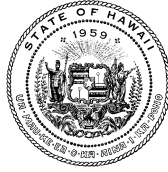
I respectfully request your support in confirming the appointment of Damien A. Elefante, as the deputy director of the Department of Taxation (DOTAX), a position he has held since August 2016.

Damien's knowledge, skills and abilities have helped 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.

My administration is committed to reshaping the culture of government by embracing and accelerating change. I am confident that Damien A. Elefante 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



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. 603  
SUBMITTING FOR YOUR CONSIDERATION AND CONFIRMATION AS THE DEPUTY  
DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,  
DAMIEN A. ELEFANTE, FOR A TERM TO EXPIRE AT NOON ON 12-05-2022

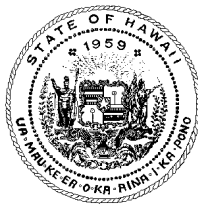
Chair Dela Cruz, Vice Chair Keith-Agaran and Members of the Committee, thank you for the opportunity to submit testimony on G.M. 603. I support the nomination of Mr. Elefante for the position of Deputy Director of the Department of Taxation (DoTAX).

Mr. Elefante has led DoTAX since August 2016. Previously, he served as the Compliance Coordinator at the DoTAX. Mr. Elefante also served as Deputy Attorney General at the Department of the Attorney General, Tax Division. In addition, he was an attorney in private practice and a judicial law clerk.

Mr. Elefante's law background with expertise in tax law, tax policies and tax procedures make him an ideal candidate to serve as the Deputy Director of DoTAX.

Thank you for the opportunity to testify on this matter.

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 603  
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS  
DIRECTOR OF THE DEPARTMENT OF TAXATION,  
GUBERNATORIAL NOMINEE DAMIEN A. ELEFANTE.

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 Damien Elefante as the Deputy Director of the Department of Taxation (DOTAX).

Mr. Elefante possesses an extensive and impressive background in the area of taxation, and as the current Deputy Director of DOTAX, has worked to develop and implement staff training in tax law, tax policies and procedures for audit assessment, and tax collection.

As an attorney experienced in tax law, Deputy Director Elefante's expertise has been an asset in reviewing tax cases, internal legal and administrative matters, administrative rules, and compliance reports from all DOTAX branches.

For these reasons, PSD urges the Committee on Ways and Means' favorable consideration of Damien Elefante's nomination of Deputy Director of the Department of Taxation.

Thank you for the opportunity to present this testimony.

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. 603  
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DEPUTY  
DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,  
DAMIEN A. ELEFANTE, 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 603, submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, Damien A. Elefante, for a term to expire at noon on 12-05-2022. The Department strongly supports this measure.

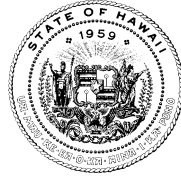
Mr. Elefante has served as the Deputy Director of the Department of Taxation since August 2016. He has served as a compliance coordinator at the Department of taxation and at the Attorney General's Office, Tax Division. Mr. Elefante will serve an important role for the State of Hawaii as the Deputy Director of the Department of Taxation.

Thank you for the opportunity to testify on this measure.



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

**GM603**

for consideration and confirmation as the Deputy Director of the Department of  
Taxation,  
Gubernatorial Nominee, **DAMIEN A. ELEFANTE**,  
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 Damien A. Elefante as the Deputy Director of the Department of Taxation (DoTX).

Mr. Elefante's background and experience as Deputy Attorney General, Tax Division, and tenure with the Department of Taxation, make him 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**

830 PUNCHBOWL STREET, ROOM 321

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Email: [dlir.director@hawaii.gov](mailto:dlir.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. 603 Submitting for consideration and confirmation as the Deputy  
Director of the Department of Taxation, Gubernatorial Nominee, DAMIEN A.  
ELEFANTE**

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 603, Gubernatorial Nominee, Damien A. Elefante, as the Deputy Director of the Department of Taxation (DoTax).

Mr. Elefante has demonstrated that he has the leadership and experience to assist in leading the DoTax. As the Deputy Director of the DoTax, Mr. Elefante assists the Director by managing daily operational activities as well as communicating and discussing important tax matters with the Governor and other departments. Mr. Elefante's prior service as the Compliance Coordinator and Deputy Attorney General for Tax Division show his understanding of the tax laws, enforcement, and management of tax collections.

I urge you to confirm Mr. Elefante to serve as the Deputy Director of the DoTax so that he may continue to provide leadership and service to the public.

Thank you very much for the opportunity to testify in strong support of Mr. Elefante.

TESTIMONY BY DAMIEN A. ELEFANTE  
TO THE SENATE COMMITTEE ON WAYS AND MEANS  
MARCH 18, 2019 10:00 AM CONFERENCE ROOM 211

TESTIMONY ON GOVERNOR'S MESSAGE NO. 603  
RELATING TO GUBERNATORIAL NOMINEE DAMIEN A. ELEFANTE  
FOR DEPUTY DIRECTOR OF TAXATION

Dear Chair Dela Cruz, Vice Chair Keith-Agaran 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 honored to be Governor Ige's nominee and to serve his Administration, the Legislature, and the people of Hawaii.

DOTAX is an organization of knowledgeable and tenacious employees. I was fortunate to work with many DOTAX employees when I was their Deputy Attorney General for approximately twelve years, then as the DOTAX Compliance Coordinator, and finally as the Deputy Director for the past two years. Throughout this period, I gained an understanding of the administrative workings, the challenges that face DOTAX, and the opportunities for improvement.

As Deputy Director, my primary role is to carry out the Governor's and Director of Taxation's vision and goals. 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.

To accomplish this overall vision, DOTAX has set some general goals. First, to assist DOTAX employees with tax operations and processing, the goal is to finally implement the last phases for the Tax System Modernization (TSM) and to maintain the TSM system with fidelity. Second, to ensure satisfactory customer service to the broad spectrum of taxpayers, the goal is to manage resources and employees to insure adequate coverage and services, as well as, have web-based services for taxpayers to access tax account information, payment, filings and general "self-help". Finally, to ensure tax compliance, the goal is to improve tax collections and conduct investigation and audits on those business sectors where tax non-compliance is known.

I will always strive to be a capable and relevant member of DOTAX's leadership team. I understand that any Department achievements are enabled through the efforts of a leader who encourages teamwork, accountability, and collaboration to a shared mission and vision. As a leader, I'm honest, fair, and value collaboration and spending time to understand the employees, 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.

In closing, I believe my background, experiences, and strength to be an administrator provide me with the qualifications to be the Deputy Director of Taxation. Thank you again for providing me with this tremendous opportunity.

WRITTEN TESTIMONY BY  
RODERICK K. BECKER  
AND  
ROBERT YU

TO THE  
SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 603

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

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DEPUTY DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, DAMIEN A. ELEFANTE, 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 Damien Elefante to the position of deputy director of the Department of Taxation (department). We are working with Mr. Elefante 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.

Mr. Elefante 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.

Mr. Elefante currently serves as the deputy director of the Department of Taxation since August 2016. Prior to that, he worked as a Deputy Attorney General for the Tax Division from 2001-2015 and Compliance Coordinator at the Department of Taxation from 2015-2016. Mr. Elefante's work experience, legal background 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.



TESTIMONY BY DONNA TONAKI  
TO THE SENATE COMMITTEE ON WAYS AND MEANS  
ON  
**GM 603**  
RELATING TO CONSIDERATION AND CONFIRMATION TO THE DEPUTY DIRECTOR  
OF THE DEPARTMENT OF TAXATION  
**DAMIEN ELEFANTE**

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

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

I am testifying in SUPPORT of Damien Elefante to be the Deputy Director of the Department of Taxation. I first met Mr. Elefante when he was appointed as a trustee serving on the EUTF Board since June 2018. During the short time that I have worked with Mr. Elefante in my position as EUTF Assistant Administrator, he has demonstrated sound judgement when making decisions at the EUTF Board of Trustees meetings as he thoroughly reviews and questions the agenda items prior to the Board meetings. Mr. Elefante's overall background and experiences working in the public and private sectors, in addition to his display of high ethical standards and compassion to serve the interest of the people of the State of Hawaii, will bring significant value to the Department of Taxation.

Thank you for the opportunity to provide testimony.

**GM-603**

Submitted on: 3/15/2019 1:38:26 PM

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

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
genevieve salmonson	Individual	Support	No

Comments:

TESTIMONY BY DEREK MIZUNO  
TO THE SENATE COMMITTEE ON WAYS AND MEANS  
ON  
**GM 603**  
RELATING TO CONSIDERATION AND CONFIRMATION AS THE DEPUTY DIRECTOR  
OF THE DEPARTMENT OF TAXATION  
**DAMIEN A. ELEFANTE**

March 18, 2019

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

I am testifying in SUPPORT of Damien A. Elefante as the deputy director of the Department of Taxation. I have worked with Mr. Elefante in my position as the EUTF Administrator since his appointment to the EUTF Board in June 2018. In his short time on the Board, Mr. Elefante has been diligent in understanding the issues facing the EUTF and preparing for each meeting. He balances the health impact to the members and the financial impact to both the members and employers, and looks to develop creative ways to solve problems. He draws upon his law background to provide informative analysis and ask probing questions to both the EUTF Board and staff.

I believe that Mr. Elefante's experience as well as his commitment to serving the employees and taxpayers of the State will bring significant value to the Department of Taxation.

Thank you for the opportunity to testify.

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. 603**, Submitting for Consideration and Confirmation as the **Deputy Director of the Department of Taxation**, Gubernatorial Nominee, **Damien A. Elefante**, 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 Damien Elefante to serve as the Deputy Director of the Department of Taxation, for a term to expire on December 5, 2022.

Over the last three years, I have had the opportunity to work with Mr. Elefante, as he served as the deputy director for the Department of Taxation. I observed Mr. Elefante to be competent and helpful on matters that involved legislation or other matters that crossed our jurisdictions. Mr. Elefante is a hard-working and collaborative public servant who has demonstrated he possesses the skills needed to assist in leading the Department of Taxation.

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

Thank you for the opportunity to support G.M. No. 603. I would be pleased to respond to any questions that you may have.

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. 603

**Testimony in support of Governor's Message No. 603  
Submitting for consideration and confirmation as the Deputy Director of the  
Department of Taxation, Gubernatorial Nominee, DAMIEN A. ELEFANTE  
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 DAMIEN A ELEFANTE to serve as the Deputy 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 Deputy Director Elefante in his capacity as Deputy Director of the Department of Taxation and in my capacity as Deputy Director of the Department of Commerce and Consumer Affairs. I have found Deputy Director Elefante to be a hands-on leader who works collaboratively with other departments and with his staff to address and avoid problems. He is extremely knowledgeable about tax issues, intelligent, personable and hardworking, and is an individual who has the temperament, experience, ability and wisdom to effectively serve as the Deputy Director of the Department of Taxation.

I believe Deputy Director Elefante is and will continue to be an asset to the administration and to the state, and respectfully request that you recommend advise and consent of his nomination as Deputy Director of the Department of Taxation.

Thank you for the opportunity to testify in support of GM 603.

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

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

**G.M. 603**

**TITLE:** Submitting for consideration and confirmation as the Deputy Director of the Department of Taxation, Gubernatorial Nominee, DAMIEN A. ELEFANTE, 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 Damien A. Elefante's confirmation as the Deputy Director of Taxation.

Mr. Elefante's education and professional background along with his demonstrated expertise in the intricacies of tax administration qualifies him to continue serving as the Deputy Director of Taxation. Having worked directly under Mr. Elefante at the Department of Taxation, I can personally attest to his character. Mr. Elefante is an accessible manager that takes time to analyze issues and help identify solutions.

Thank you for the opportunity to provide testimony in support of G.M. 603.

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 603, Submitting for consideration and confirmation as the Deputy Director of the Department of Taxation, Gubernatorial Nominee, DAMIEN A. ELEFANTE, for a term to expire at noon on 12-05-2022**

I am writing in **strong support** of the confirmation of Mr. Damien A. Elefante as the Deputy Director of the Department of Taxation (DOTAX).

Mr. Elefante's extensive knowledge of and expertise in tax law and policy, and experience in state government, make him especially qualified to continue to serve as the Deputy Director for the DOTAX. Over the past few years, I worked with Mr. Elefante and find him to be thoughtful, intelligent, hard working, and dedicated to serving the people of Hawaii.

I respectfully urge your favorable consideration of the nomination of Mr. Elefante as Deputy Director of the Department of Taxation.

Thank you for the opportunity to submit testimony.

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 603**  
**Submitting for consideration and confirmation as Deputy Director of the  
Department of Taxation, Gubernatorial Nominee,  
DAMIEN A. ELEFANTE, 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** of the appointment of **Damien A. Elefante** to serve as the Deputy Director of the Department of Taxation.

I have worked with Damien for several years in his current role as the Deputy Director of the Department of Taxation (DOTAX). DBEDT and DOTAX must coordinate closely on the economic development tax credits passed by the Legislature to ensure that the Legislature's intent is carefully implemented and information on the tax credits' impact is provided to the Legislature. Damien is a quiet and effective administrator who inspires trust.

I urge your support for confirmation of Damien Elefante for Deputy Director of the Department of Taxation.

Thank you for the opportunity to comment.