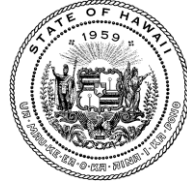


DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
Phone: (808) 587-1540 / Fax: (808) 587-1560
Email: Tax.Directors.Office@hawaii.gov

RONA M. SUZUKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

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

From: Rona M. Suzuki, Director
Department of Taxation

Re: **STRONG SUPPORT of GM 784**

Date: Monday, May 18, 2020

Time: 10:30 A.M.

Place: Auditorium, State Capitol

The Department of Taxation (Department) strongly supports GM 784 and the confirmation of Christopher Hannigan to the Board of Taxation Review, 3rd Taxation District (Hawai'i).

Christopher Hannigan is a highly qualified member with experience serving on the Board of Taxation Review for the 3rd Taxation District. Mr. Hannigan has a Bachelor of Business Administration degree from the University of Hawaii at Hilo and he operates a small accounting firm based in Hilo.

Mr. Hannigan's experience and background are beneficial in resolving tax matters that come before the Board of Taxation Review for the 3rd Taxation District. Mr. Hannigan has the necessary understanding of tax law and procedures to effectively and competently serve as a member of the Board of Taxation Review for the 3rd Taxation District.

Thank you for the opportunity to testify in support of GM 784 and the confirmation of Christopher Hannigan to the Board of Taxation Review, 3rd Taxation District.