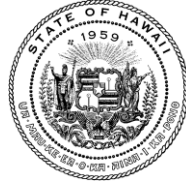


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To: The Honorable Donovan M. Dela Cruz, Chair;
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair;
and Members of the Senate Committee on Ways and Means

From: Rona M. Suzuki, Director
Department of Taxation

Re: **STRONG SUPPORT of GM 785**

Date: Monday, May 18, 2020

Time: 10:30 A.M.

Place: Auditorium, State Capitol

The Department of Taxation (Department) strongly supports GM 785 and the confirmation of Marilyn Gagen to the Board of Taxation Review, 3rd Taxation District (Hawai'i).

Ms. Gagen is a Certified Public Accountant and has great experience and knowledge in tax and accounting. She retired as the partner-in-charge of a large international accounting firm in Honolulu. Ms. Gagen has a Bachelor of Science degree in Accounting from Case Western University in Cleveland, Ohio.

During her first term on the Board of Taxation Review beginning in 2015, Ms. Gagen served as the Chairperson for all board meetings. Her extensive experience and knowledge in tax and accounting have been advantageous in resolving complex tax issues that come before the Board.

Ms. Gagen has a strong commitment to community service and has served with various organizations, including as a member of the Hawai'i Tax Review Commission from 2001 to 2003.

The Department believes that Ms. Gagen has the necessary understanding of the tax law and Board procedures to effectively and adeptly serve on the Board for the 3rd Taxation District. For these reasons, the Department supports her nomination.

Thank you for the opportunity to testify in support of GM 785 and the confirmation of Marilyn Gagen to the Board of Taxation Review, 3rd Taxation District.