

DAVID Y. IGE
GOVERNOR

JOSH GREEN
LIEUTENANT GOVERNOR



ANNE E. PERREIRA-EUSTAQUIO
DIRECTOR

JOANN A. VIDINHAR
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
830 PUNCHBOWL STREET, ROOM 321
HONOLULU, HAWAII 96813
www.labor.hawaii.gov
Phone: (808) 586-8844 / Fax: (808) 586-9099
Email: dlir.director@hawaii.gov

April 12, 2021

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, April 12, 2021
Time: 9:00 a.m.
Place: Via Videoconference

From: Anne E. Perreira-Eustaquio, Director
Department of Labor and Industrial Relations (DLIR)

Re: G.M. No. 502 Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY

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

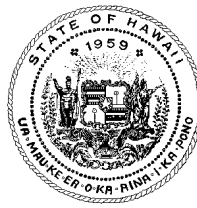
My name is Anne E. Perreira-Eustaquio, and I am the Director of the Department of Labor and Industrial Relations. I am testifying in strong support of Governor's Message 502, Gubernatorial Nominee, Isaac Choy, as the Director of the Department of Taxation (DoTax).

Mr. Choy demonstrated that he has the leadership and experience to successfully lead the DoTax. As the Director, Mr. Choy oversees the administration and operations of the State's tax programs, including the collection of revenue. Due to DoTax and DLIR occupying the same building, I have had the opportunity to work with Mr. Choy on initiatives that have increased employee safety and communication. Mr. Choy's prior service as a legislator as well as his accounting background demonstrate his extensive knowledge and ability to address governmental issues and his dedication to public service.

I urge you to confirm Mr. Choy to serve as the 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. Choy.

DAVID Y. IGE
GOVERNOR



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

MAX N. OTANI
DIRECTOR

Maria C. Cook
Deputy Director
Administration

Tommy Johnson
Deputy Director
Corrections

Jordan Lowe
Deputy Director
Law Enforcement

No. _____

TESTIMONY ON GOVERNOR'S MESSAGE 502
RELATING TO CONSIDERATION AND CONFIRMATION AS THE
DIRECTOR OF THE DEPARTMENT OF TAXATION,
GUBERNATORIAL NOMINEE ISAAC CHOY

By: Max Otani, Director

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

April 12, 2021; 9:00 a.m.
Hawaii State Capitol Conference Room 211
and Via Videoconference

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

The Department of Public Safety strongly supports the Governor's nomination of Isaac Choy as the Director of Taxation. Mr. Choy's 38 years of experience as a Certified Public Accountant in the field of tax and 10 years as a legislator make him an ideal candidate for this position. Since his appointment to head the Department of Taxation in August 2020, he has displayed competent leadership of the department and a strong commitment to public service.

I respectfully ask the Committee on Ways and Means' support to advise and consent on GM 502.

Thank you for the opportunity to testify.

DAVID Y. IGE
GOVERNOR



CRAIG K. HIRAI
DIRECTOR

ROBERT YU
DEPUTY DIRECTOR

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

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

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

WRITTEN TESTIMONY BY
CRAIG K. HIRAI
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE
AND
ROBERT YU
DEPUTY DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

TO THE
SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 502

April 12, 2021
9:00 a.m.
Room 211 & Videoconference

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR OF THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, ISAAC CHOY, 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 Isaac Choy to the position of director of the Department of Taxation (TAX).

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. Choy 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. Choy has been serving as director of the Department of Taxation since August 2020. Prior to that, he served as controller of Ko'olauloa Health Center and also served in the House of Representatives, Hawai'i State Legislature for 10 years. Mr. Choy is also a licensed certified public accountant. His work experience and knowledge will benefit the department and the State; therefore, we support his confirmation.

Thank you for the opportunity to provide testimony.

DAVID Y. IGE
GOVERNOR



RYKER WADA
DIRECTOR

ANDREW T. GARRETT
DEPUTY DIRECTOR

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

TESTIMONY TO THE
SENATE COMMITTEE ON WAYS AND MEANS

For Hearing on Monday, April 12, 2021 at 9 a.m.
Conference Room 211 and via videoconference

By

RYKER WADA
DIRECTOR

**Governor's Message 502: Submitting for consideration and confirmation as
the Director of the Department of Taxation, Gubernatorial Nominee,
ISAAC CHOY, for a term to expire at noon on 12-05-2022.**

CHAIR DELA CRUZ, VICE CHAIR KEITH-AGARAN AND MEMBERS OF THE COMMITTEE:

It is my pleasure to submit this testimony in **Strong Support** of the confirmation of Isaac Choy as Director of the Department of Taxation. I have had the opportunity to work closely with Director Choy over the past year as colleagues within the Ige administration.

Director Choy is a dedicated and knowledgeable public servant who is ideally suited to lead the Department of Taxation during these trying financial times. He has the ideal blend of technical and administrative expertise from his professional career as a certified public accountant and later as an elected official. In short, he is the right person at the right time to help the state get through the myriad of financial issues caused by the COVID-19 pandemic.

Thank you for allowing me to testify in **SUPPORT** of Governor's Message 502 and Director Choy. We humbly ask for your favorable consideration.



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

Monday April 12, 2021
9:00 a.m., Room 211

In consideration of
Governor's Message 502

Submitted for consideration and confirmation as the Director, Department of Taxation,
Gubernatorial Nominee, Isaac Choy

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

I respectfully request your support in confirming the appointment of Isaac Choy to serve as the Director, Department of Taxation.

Mr. Choy has a wealth of experience and abilities that will serve him well as the Department of Taxation's Director. He is a licensed Certified Public Accountant that for many years ran his own full-service public accounting firm. He also served in the Hawaii State House of Representatives for District 23 for 10 years chairing and sitting on a wide range of committees. He acted as Controller of Ko'olauloa Health Center and served in the U.S. Marine Corps.

Mr. Choy also is Chairman of the Tax Review Commission, former President of the Hawaii Association of Public Accountants, and was a member of the University of Hawaii School of Accountancy Advisory Board.

During a crisis such as COVID-19, Mr. Choy's expertise and extensive knowledge of government and business will be a great advantage for the State as we recover from the economic and fiscal impacts of the pandemic.

Mahalo for your consideration.

DAVID Y. IGE
GOVERNOR



KENNETH S. HARA
MAJOR GENERAL
ADJUTANT GENERAL

STEPHEN F. LOGAN
COLONEL
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 502,
RELATING TO GUBERNATORIAL NOMINEE ISAAC CHOY

PRESENTATION TO
THE COMMITTEE ON WAY AND MEANS

BY

MAJOR GENERAL KENNETH S. HARA
ADJUTANT GENERAL
DIRECTOR OF THE HAWAII EMERGENCY MANAGEMENT AGENCY
AND HOMELAND SECURITY ADVISOR

APRIL 8, 2021

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

I am Major General Kenneth Hara, Adjutant General, Director of the Hawaii Emergency Management Agency and Homeland Security Advisor.

I respectfully submit testimony in **SUPPORT** of Governor's Message 502, relating to the Gubernatorial Nomination of Mr. Isaac Choy for the Director of the Department of Taxation.

I have worked with Mr. Choy as a peer on the Governor's cabinet and have a deep respect for his leadership and expertise. Mr. Choy is a Certified Public Accountant, a former state legislator and a leader in his profession and community. He will bring a wholistic perspective and vision to the Department of Taxation that will be grounded in his experiences at the most senior levels in both the public and private sectors.

Mr. Choy is someone I believe to be trustworthy, ethical, and committed to bettering the state. I would be honored to continue service with him and am confident he will be a beacon to help guide and lead our state in this time of crisis.

Thank you for this opportunity to testify and for your consideration.

MG Kenneth S. Hara: kenneth.s.hara@hawaii.gov; 808-672-1211

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

MONDAY, APRIL 12, 2021, 9:00 AM
CONFERENCE ROOM 211 & VIDEOCONFERENCE
STATE CAPITOL

G.M. 502

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee, thank you for the opportunity to submit testimony on G.M. 502.

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

Testifying in **SUPPORT** of G.M. 502 for Isaac W. Choy. I've known Mr. Choy during his Legislative service in the House of Representative from about 2008 thru 2018 and to the present time. He was always an excellent questioner, asking the right, intelligent questions. Mr. Choy being a Certified Public Accountant (CPA) will help in his work and I'm sure, will be helping others in his department with his vast knowledge of the Tax system. I know that Mr. Choy will be an asset as the Tax Director to the State of Hawaii's Department of Taxation.

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

DAVID Y. IGE
Governor

JOSH GREEN
Lt. Governor



PHYLLIS SHIMABUKURO-GEISER
Chairperson, Board of Agriculture

MORRIS M. ATTA
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 AND MEANS

APRIL 12, 2021

9:00 A.M.

VIA VIDEOCONFERENCE

GOVERNOR'S MESSAGE NO. 502

Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY, 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 502, consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY, for a term to expire at noon on 12-05-2022. The Department strongly supports this measure.

Mr. Choy has practiced as a certified public accountant since 1983, and therefore has abundant relevant experience with the tax code in the State. Additionally, his ten years' experience as a member of the House of Representatives and serving on the House Committees on Agriculture and Finance, and several other committees provides the breadth of knowledge necessary to run the Department of Taxation as an integrated part of the Executive branch. His leadership experience, along with his desire to serve the local community as a dedicated volunteer, makes Mr. Choy a clear choice to serve as Director of the Department of Taxation.

Thank you for the opportunity to testify on this measure.



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
ETS.HAWAII.GOV

Testimony of
DOUGLAS MURDOCK
Chief Information Officer
Enterprise Technology Services

Before the

SENATE COMMITTEE ON WAYS AND MEANS
MONDAY, APRIL 12, 2021

GOVERNOR'S MESSAGE No. 502
Gubernatorial Nominee Isaac Choy

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

I am testifying in support of Isaac Choy as director for the State Department of Taxation. He has been serving as its interim director since August 2020.

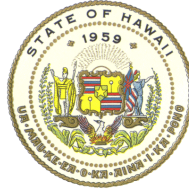
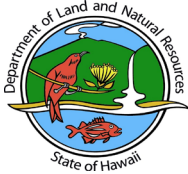
Previously, he was the controller of Ko'olauloa Health Center in Kahuku, ensuring all areas of compliance and regulatory reporting. He also prepared and administered the Center's annual budget.

Most notably, Mr. Choy served as a legislator in the State of Hawaii's House of Representatives from 2008 to 2018. He is also a licensed certified public accountant and once headed his own firm – Isaac W. Choy CPA, Inc.

I recommend Mr. Choy to the position. His experience as a former lawmaker and certified public accountant will be an asset to the State of Hawaii.

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

DAVID Y. IGE
GOVERNOR OF HAWAII



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

POST OFFICE BOX 621
HONOLULU, HAWAII 96809

**Testimony of
SUZANNE D. CASE
Chairperson**

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

**Monday, April 12, 2021
9:00 AM**

State Capitol, Via Videoconference, Conference Room 211

**In consideration of
GOVERNOR'S MESSAGE 502
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS
DIRECTOR, DEPARTMENT OF TAXATION
GUBERNATORIAL NOMINEE
ISAAC CHOY
FOR A TERM TO EXPIRE AT NOON ON 12-05-2022**

The Department of Land and Natural Resources strongly supports Governor's Message 502 nominating Isaac Choy as the Director for the Department of Taxation for a term to expire at noon on December 5, 2022.

Isaac Choy is a graduate of Roosevelt High School and San Jose University where he earned his B.S. in Business Administration. A licensed certified public accountant by trade, Mr. Choy previously served in the Hawaii House of Representatives from 2008 to 2018. Prior to his appointment as the interim Director for the Department of Taxation, Mr. Choy served as the controller of the Koolauloa Health Center.

Mr. Choy's years serving on the House Committee on Finance brought him a better understanding and perspective of the Department of Taxation. The Department of Land and Natural Resources is confident that Mr. Choy's experience, knowledge, and skills will translate to the strong leadership needed during these difficult times for the Department of Taxation.

Thank you for your consideration of the Department's strong support of Governor's Message 502, nominating Isaac Choy as the Director for the Department of Taxation.

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

ROBERT K. MASUDA
FIRST DEPUTY

M. KALEO MANUEL
DEPUTY DIRECTOR - WATER

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



DEPARTMENT OF BUSINESS, ECONOMIC DEVELOPMENT & TOURISM

DAVID Y. IGE
GOVERNOR
MIKE MCCARTNEY
DIRECTOR
CHUNG I. CHANG
DEPUTY DIRECTOR

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

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

Statement of
MIKE MCCARTNEY
Director

Department of Business, Economic Development, and Tourism
before the

SENATE COMMITTEE ON WAYS AND MEANS

Monday, April 12, 2021
9:00 AM

State Capitol, Conference Room 211

In consideration of
GM502

Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY, for a term to expire at noon on 12-05-22.

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

I am writing in **strong support** of Isaac Choy, to serve as the Director of the Department of Taxation (DoTax).

Isaac brings a wealth of experience to this position. He is a certified public accountant that founded his full-service firm 38 years ago. He was the controller of a community health center serving the needs of the North Shore of O'ahu and a Hawai'i State House Representative for 10 years, where he served as a member on various committees. Since August of 2020 he has been the Director of DoTax where he has shown leadership, guidance, and fairness. Isaac's directness allows everyone to know his intentions and where they stand. He is also a good listener and collaborator. He brings a practical working knowledge from the perspective of a tax practitioner as well as a policy maker, which is a skill set needed at DoTax. He is the right person to help the department.

I strongly support the confirmation of Gubernatorial Nominee, Isaac Choy, as the Director of the Department of Taxation. Thank you for the opportunity to submit testimony.

DAVID Y. IGE
GOVERNOR

JOSH GREEN, M.D.
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809

ISAAC W. CHOY
DIRECTOR OF TAXATION

April 9, 2021

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, April 12, 2021
Time: 9:00 a.m.
Place: Via Videoconference

From: Adriane Aarona, Administrative Appeals Officer
Department of Taxation

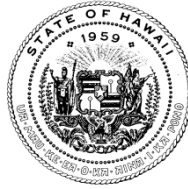
Governor's Message 502: Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY, for a term to expire at noon on 12-05-2022.

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

I am writing in **strong support** of the nomination of Mr. Isaac W. Choy to the position of Director for the Department of Taxation ("Department").

Mr. Choy's experience as a certified public accountant working in the public, private, and non-profit sectors in the areas of taxation and auditing, and his experience as a legislator make him well qualified to serve as Director for the Department of Taxation. The goal of the Administrative Appeals Office ("AAO") is to help taxpayers resolve tax controversies expeditiously without litigation. Mr. Choy's profound knowledge and comprehension of complex tax issues combined with his collaborative leadership style has helped the AAO to significantly increase the number of appeals it resolves. I'm confident that Mr. Choy will successfully guide the Department through these challenging times so that we may continue to serve taxpayers, practitioners, and the community.

Thank you for the opportunity to testify in **strong support** of Mr. Choy to Director of the Department of Taxation.



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

April 12, 2021
9:00 a.m.
State Capitol, Teleconference

G.M. 502

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

Senate Committee on Ways and Means

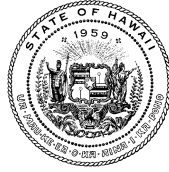
The Department of Transportation (DOT) **strongly supports** Mr. Isaac Choy as the Director of Taxation (DoTAX). Mr. Choy is a graduate of Roosevelt High School and received his B.A. from San Jose State University. He is a former State Representative of District 23 and a U.S. Marine veteran. As a licensed Certified Public Accountant, he founded the Manoa Consulting Group, LLC and was the Controller for Ko'olauloa Health Center.

The DOT finds Mr. Choy to be trustworthy and a man of integrity who lectures on ethics. His background has prepared him well for this role. He has the experience and foundation to lead our taxation department during these difficult and uncertain times.

The sudden loss of tax collections caused by the pandemic requires a leader to ensure that revenues of the State are collected in accordance with applicable statutes, regulations, and policies. We expect Mr. Choy to continue the good work of DoTAX in administering our tax laws in a fair and unbiased manner. We believe that he'll serve Hawaii well so we thank him for his dedication to our state and his willingness to serve.

Thank you for the opportunity to provide testimony.

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
COMMITTEE ON LABOR, CULTURE AND THE ARTS

APRIL 12, 2021, 9:00 A.M.
CONFERENCE ROOM 211, STATE CAPITOL

G.M. 502
SUBMITTING FOR YOUR CONSIDERATION AND CONFIRMATION AS DIRECTOR OF
THE DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, ISAAC CHOY, 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. 502. I support the nomination of Mr. Isaac Choy to the position of Director of the Department of Taxation (DoTAX).

Mr. Choy has led the DoTAX as Director since August 2020. He is a Certified Public Accountant (CPA) who founded and was the principal of a full-service public accounting firm. In addition, Mr. Choy served in the Hawaii House of Representatives from 2008-2018.

He is a proven leader in the community and in the field of accounting. I have known Mr. Choy both personally and professionally and am positive that his accounting, legislative, community service, and business experience will benefit the State. He is a tremendous leader who has already made improvements to the operations at DoTAX.

Thank you for the opportunity to testify on this matter.

April 12, 2021

The Honorable Donovan M. Delacruz, Chair

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

Members of the Senate Ways and Means Committee

In Regards to G.M. 502 Submitting for Consideration of Isaac W. Choy as the Director of Taxation

I am in strong support of the nomination of Isaac W. Choy as Director of the Department of Taxation. I have known Mr. Choy since the days my eldest son and his son competed in baseball, basketball, and soccer. Both he and I were coaches of competing teams and I recall his tenacity, commitment, discipline, and compassion for his players as head coach. He was always on top of his game in getting the best out of his players. His actions and behavior reflected the love of his players “striving for the stars.”

So Isaac and I were personal friends when was elected to the State House of Representatives. Recognizing his professional talent and occupation as an accountant, I was very privileged to have him become the expert of the Finance Committee, our “go-to” TAX EXPERT. His contributions were enormous and the State House owes him a gratitude of mahalo in leading the Finance Committee in balancing the State Budget.

Presently, I consider him an asset to the Ige Administration and to the State Legislature in responding to fiscal, tax, compliance, audits and mandated requirements by the Legislature and general public.

Personally, I would unconditionally put my career on the line for Isaac, because he is also a very true friend who tells it like it is. So in closing, this appointment will be another journey for Isaac to serve the people of the State of Hawaii in guiding us through the Post–Pandemic Era.

Aloha Calvin Say.

Testimony of Ku'uhaku Park
On Behalf of Matson Navigation Company, Inc.
Support GM502
Before the Committee on Ways and Means
April 12, 2021

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

Matson Navigation Company, Inc. supports GM502, which nominates Isaac Choy to serve as the Director of Taxation. Mr. Choy is an outstanding accountant and former State House Representative with extensive experience in public policy especially as it relates to taxation. We have worked with Mr. Choy on very complex and technical tax issues and have always found him to be open, fair, and transparent. We believe he will execute his duties as Director of Taxation with fairness and competence.

Thank you for considering our testimony in support.



SanHi

GOVERNMENT STRATEGIES

A LIMITED LIABILITY LAW PARTNERSHIP

DATE: April 7, 2021

TO: Senator Donovan Dela Cruz
Chair, Committee on Ways and Means
Submitted Via Capitol Website

FROM: Rick Tsujimura

RE: **GM502 - Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY, for a term to expire at noon on 12-05-2022**
Hearing Date: Monday, April 12, 9:00 a.m.
Conference Room: 211

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

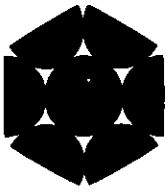
I am Rick Tsujimura and am writing in favor of the nomination of Isaac Choy as director of the Department of Taxation. I am joined in this testimony in support by my SanHi partners, Mihoko Ito and Gary Slovin.

Isaac and I have been personal friends for many years, having attended the same church in Manoa. We didn't see eye to eye many times but I appreciated his frank demeanor. Isaac always told it the way he saw it and allowed discussion to allow the issues to be adequately discussed.

I am also friends with his wife, Laurie, who is my tax accountant. I have been privileged to see Isaac in the role of husband.

I can therefore unconditionally offer my support of Isaac, because I know him as a husband, professional, legislator, and now nominee. All of this has given me a perspective on the nominee that few may have been privileged to see. His work as controller at the Ko'olauloa Health Center was another way for him to serve the people of Hawaii. His service as a marine was also in service to the people of the United States. I believe this appointment will be another way for Isaac to serve the people of the State of Hawaii.

Mihoko, Gary and I urge your affirmative consideration.



April 8, 2021

GOV.MSG.NO.502

Senate President Kouchi and Members of the Senate

I humbly support the nomination of Isaac Choy for Director, Department of Taxation State of Hawaii. I too am a licensed Certified Public Accountant State of Hawaii, I am a local practitioner and member of the Hawaii Association of Public Accountants (HAPA).

I have known Isaac for my entire professional career and have served with him in HAPA. He is very knowledgeable in his field, and has the background to serve amply as the Director of Taxation. His character is above reproach.

I endorse his nomination without any hesitation and hope this legislative body is of the same inclination.

Thank you for allowing me the privilege of this endorsement.

Yours truly,

Gilbert Matsumoto
Certified Public Accountant



Senate Committee on Ways and Means
Monday, April 12, 2021
Conference Room 211 – 9:00 a.m.

IN SUPPORT OF GM 502

900 Fort Street

Suite 850

P.O. Box 1754

Honolulu, Hawaii 96806

Tel: (808) 537-9475

Fax: (808) 537-3520

E-mail: info@hscpa.org

Website: www.hscpa.org

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

On behalf of the Board of Directors of the Hawaii Society of Certified Public Accountants, we support confirmation of Isaac Choy as Director of the Department of Taxation for a term to expire on 12-05-2022.

As a CPA and former practitioner, Mr. Choy has the experience and ability to understand the concerns of taxpayers and their advisors, as well as the needs of the Department of Taxation. Since his appointment in August 2020, Mr. Choy has established the Department of Taxation's Director's Discussion Group consisting of representatives of the major tax practitioner groups in Hawaii. The purpose of this Group is to improve tax administration by working with tax practitioners who serve the taxpayer community in Hawaii. This was a bold and much needed initiative to help resolve some of the complicated issues involved in the administration of taxes in Hawai'i.

Thank you for the opportunity to submit testimony in support of GM 502, confirmation of Isaac Choy as Director of the Department of Taxation.

Respectfully submitted,

Edmund N. Nakano, CPA, CGMA
President, Board of Directors

Kathy Castillo
Executive Director

GM-502

Submitted on: 4/9/2021 12:35:05 PM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
kathleen choy	Testifying for choy & company inc.	Support	No

Comments:

I am writing testimony today in support of the appointment of Isaac Choy as State Tax Director.

I have known Isaac for over 40 years and can attest to his integrity, intelligence and his ability to study issues and above all to solve problems. He has extensive experience with businesses and has a good understanding of government tax structures. He may sometimes make statements that are not popular but often reflect the truth of the situation.

For the reasons stated above it is my belief that Isaac Choy will make an excellent State Tax Director.

Testimony of

GARY Y. MIYASHIRO, CPA

Before the Senate Committee on Ways and Means
State Capitol Auditorium

In consideration of
GOVERNOR'S MESSAGE 502
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR OF THE
DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, ISAAC W. CHOY, 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 Governor's Message 502.

I **strongly Support** the nomination of Isaac W. Choy as the Director of the Department of Taxation. I am submitting this testimony in my personal capacity and not on behalf of any organization.

I have been a CPA for 25 years and I have known Mr. Choy for over 30 years. He was instrumental in my career as a CPA and we practiced side by side for over 10 years. He is one of the few, if not only, person that you will see with extensive expertise in both the government and private sectors. As a former legislator, he can help bridge the gap between lawmakers and the people that are tasked to implement and enforce the tax laws. This knowledge and experience is unprecedented in this position and he will be a great asset to the Department as well as to the overall taxpayer and tax practitioner community.

Thank you for the opportunity to testify in **strong support** of this nominee.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Gary Y. Miyashiro". The signature is fluid and cursive, with a long horizontal stroke at the end.

Gary Y. Miyashiro, CPA

G.M. 502-Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY, for a term to expire at noon on 12-05-2022.

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

My name is Terrence Aratani and I **strongly support** the confirmation of Isaac Choy as Director of Taxation for the foregoing reasons.

I am the Chief Executive Officer and Chief Financial Officer of Ko`olauloa Health Center on the North Shore of O`ahu. I have been the CEO for the last 6 years and CFO for the last year. Mr. Choy was last employed as the Controller before being appointed as Acting Director of Taxation.

I gained a unique perspective of Mr. Choy as his boss. Mr. Choy came to my health center at my request to oversee our accounting department which was struggling just to keep up with its daily work. After observing our accounting staff for several months, he established an accounting system that was able to monitor its operations. We recently went through a federal site visit review and our accounting system was challenged by the federal consultants who stated that we were not compliant in our accounting methodology. We challenged their finding with detailed explanation on how and why our accounting system works for our health center. After review by the federal officer in charge, we were found to be complaint. This showed me the ingenuity and ability of Mr. Choy to resolve ongoing problems and find real solutions.

Not only did he establish our accounting system, Mr. Choy has inspired the accounting staff to go beyond what they thought they could accomplish. Most believed that their high school education would suffice for their jobs but Mr. Choy challenged them to go beyond what they thought they could do. Now, several want to enhance their abilities by continuing their education.

Unlike our neighboring hospital which continues to have material weaknesses in its accounting system, we are operating efficiently, reduced out costs, and can forecast our revenues accurately.

Mr. Choy was our game changer.

Thank you for this opportunity to testify in support of Mr. Choy.



Aloha State Tax

April 7, 2021

Chair Donovan Dela Cruz and Members
Senate Committee on Ways and Means

RE: **GM 502, Nomination of Isaac Choy as Director of Taxation (Strong Support)**

Dear Chair and Members:

I wholeheartedly support the nomination of Isaac Choy for Director of Taxation.

As Interim Director, he has shown the type of leadership that the Department needs. Notably, he has reached out to the tax practitioner community to dialogue regularly on many of the issues that bedevil tax administrators and practitioners alike.

I don't agree with him all the time. No practitioner will. But he has the experience and competence for the position, and does present a reasoned and understandable viewpoint in an open and honest manner.

Very truly yours,

Thomas Yamachika
Attorney at Law

GM-502

Submitted on: 4/7/2021 2:57:19 PM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Trever Asam	Individual	Support	No

Comments:

Members of the Committee,

I write in strong support of Mr. Choy's nomination.

The Department of Tax benefits tremendously from Mr. Choy's technical knowledge of Hawaii taxes, his experience as a CPA, and his time in the legislature. He brings many perspectives to the role of director and all will serve him well.

As an attorney in private practice, I represent taxpayers who may be adverse to the Department of Tax. Thus, my clients' positions are often at odds with the positions of the Department of Tax and Mr. Choy. In spite of these disagreements, I have always found Mr. Choy to be professional as well as thoughtful in working towards resolutions. I look forward to continuing to my work with him.

Sincerely,

Trever K. Asam

GM-502

Submitted on: 4/8/2021 7:48:03 AM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Mun-Hee Song	Testifying for MUN-HEE SONG, CPA INC.	Support	No

Comments:

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

Mun-Hee Song CPA, Inc. supports GM502, which nominates Isaac Choy to serve as the Director of Taxation. Mr. Choy demonstrated that he has the leadership and experience to successfully lead the DoTax. . We have worked with Mr. Choy on very complex and technical tax issues and have always found him to be open, fair, and transparent. We believe he will execute his duties as Director of Taxation with fairness and competence.

Thank you for considering our testimony in strong support of Mr. Choy.

GM-502

Submitted on: 4/8/2021 9:06:01 AM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Lori Kim	Individual	Support	No

Comments:

I support Isaac Choy being confirmed as Director of the Department of Taxation based upon both his experience as a previous CPA & prior legislative member.



Taketa, Iwata, Hara & Associates, LLC

Certified Public Accountants & Consultants
101 Aupuni Street, Suite 139
Hilo, Hawaii 96720-4265

Before the Committee on Ways and Means

Monday, April 12, 2021 at 9:00 a.m.

Conference Room 211

Re: Support for GM502

Relating to the Confirmation of Isaac Choy,
as the Director of the Department of Taxation

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

I am a certified public accountant (CPA) and founding member of the public accounting firm of Taketa, Iwata, Hara & Associates, LLC.

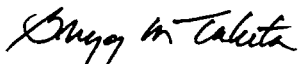
I enthusiastically support GM502 and the confirmation of Mr. Isaac Choy as Director of the Department of Taxation. I have personally known Mr. Choy for over twenty years while he was a practicing certified public accountant, a state representative and as the current interim director.

I believe that Mr. Choy possesses the knowledge and experience to understand and address the breadth of issues facing the Department of Taxation.

As Chair of the Hawaii Tax Review Commission, Mr. Choy gained an understanding of the key principles for an effective and efficient tax policy including fairness, understandability and compliance to ensure that the tax burden to all taxpayers is minimized. I am confident that, given a permanent term as Tax Director, Mr. Choy will be able to implement more initiatives that support these key principles.

I respectfully request that you approve GM502 and the confirmation of Mr. Choy. Thank you for this opportunity to testify.

Respectfully submitted,


Gregg M. Taketa, CPA, Member
Taketa, Iwata, Hara & Associates, LLC

GM-502

Submitted on: 4/8/2021 10:24:56 AM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Alex Smith	Individual	Support	No

Comments:

I have known Isaac Choy for over 25 years. I primarily have known him through our common membership in the Hawaii Association of Public Accountants - where he has held leadership positions, and provided Ethics training for many years. He has also provided Peer Review services to my CPA firm in the past, and spoke with my son's Cub Scout Pack when he was a State Representative.

Isaac is well respected and very knowledgeable in the local CPA profession, particularly in the Tax and Ethics areas of the profession - areas I think are extremely important to the position of Director of Tax. But as, if not more important, Isaac truly cares about the people of Hawaii, and directing his experience and energy into helping us do the best, and be the best we can be.

I whole heartedly support Isaac Choy for the position of Director of Tax. Thank you for considering my testimony.

GM-502

Submitted on: 4/8/2021 11:13:38 AM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Lon Paresa	Individual	Support	No

Comments:

I fully support Mr. Isaac Choy, CPA as the Director of Taxation. He is truly an asset to the State of Hawaii.

Ronald I. Heller
700 Bishop Street, Suite 1500
Honolulu, Hawaii 96813

phone 808 523 6000 fax 808 523 6001
rheller@torkildson.com

Before the Senate Ways & Means Committee on
Monday, April 12, 2021
9:00 am, Conference Room 211

Testimony of Ronald I. Heller

In Support of GM 502 Confirmation of Isaac Choy as Director of Taxation

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

I have been a practicing attorney and a licensed CPA in Hawaii for more than 40 years, and I support the confirmation of Isaac Choy as Director of Taxation.

I've known Isaac for a long time, and worked with him on many occasions. Isaac served as Chair of the 2005-2007 Tax Review Commission of the State of Hawaii, and I was the Vice Chair at that time. We had long and detailed discussions of various tax policy issues. Isaac showed both concern for the practical real-world issues faced by taxpayers and awareness of the administrative demands placed on the Department of Taxation.

Since stepping into the job of Director of Taxation, Isaac has continued to demonstrate that kind of ability to see things from both the viewpoint of taxpayers and the viewpoint of those who must take responsibility for administering the law.

Therefore, I believe that Isaac Choy should be confirmed as Director of Taxation of the State of Hawaii. I would be happy to respond to any questions you may have.

Respectfully submitted,

Ronald I. Heller

Ronald I. Heller

GM-502

Submitted on: 4/8/2021 5:57:16 PM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Ray Kamikawa	Individual	Support	No

Comments:

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

I strongly support Isaac Choy's confirmation as Director of Taxation. I have known and worked with Isaac over the years on legislative and taxpayer matters and found him to be very knowledgeable about state and local tax matters, both from a technical and policy standpoint, but also able to see the practical side. In all my dealings with Isaac, I found him to be highly ethical and considerate of others.

In the short time that he has served as Interim Director of Taxation, Isaac has demonstrated a deep commitment to tax administration. And as busy as he is, Isaac remains accessible. Isaac's varied background in public accounting, as controller of a nonprofit, participation in community organizations and service as a member of the House of Representatives all make him well suited to the task ahead at leading the Department of Taxation during these difficult times. Isaac is bringing leadership and stability to the department and should be permitted to continue his good work there. .

Thank you for your consideration,

Ray Kamikawa

GM-502

Submitted on: 4/8/2021 6:27:41 PM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Ellen Thayer	Individual	Support	No

Comments:

I support the confirmation of Isaac Choy as the Director of the Department of Taxation. I find him to be a capable and ethical nominee.

Sincerely, Ellen Thayer

Connie G. W. Meredith
3341 Anoaia Place
Honolulu, Hawaii 96822

Phone: 808 221 1913
email: lawyer@hawaii.rr.com
April 8, 2021

To:
Senator Donovan M. Dela Cruz, Chair
and to
the members of the Senate Ways and Means Committee,
State of Hawaii

re: GM502: Confirmation as the Director of Taxation of
Nominee Isaac W. Choy

Dear Senators,

I am submitting this testimony in favor of your confirmation of Nominee Isaac W. Choy as Director of Taxation.

I have had the privilege of knowing personally and working professionally with Isaac Choy for approximately forty years.

When I recently reviewed Hawaii Revised Statutes §231-3, which defines the duties and powers of the Department of Taxation, I can think of no person in the state of Hawaii who is more qualified for this position than Isaac Choy.

Obviously, he has the qualifications of education and experience in taxation as a CPA. Isaac was the first sole practitioner in Hawaii certified by the American Institute of Certified Public Accountants to conduct the mandatory peer review of tax practitioners. Essentially, Isaac audited the auditors! Isaac has been an invited speaker both in Hawaii and nationally to other CPAs. But even more than demonstrating ability in the area of tax accounting, Isaac has thought deeply for many years on issues that anyone in tax administration should consider.

Let me give you a little insight on how I formed this opinion. Many years before Isaac was appointed to fill a vacancy in the House of Representatives, he and I had a series of deep conversations when he became the chair of the Tax Review Commission. This was many years before he and I ever imagined that he would become a State Representative or be nominated for the position of Director of Taxation.

Isaac took the role of the Tax Review Commission very seriously. He would bounce ideas off me on issues such as determining priorities for the spending of the state's money when there are so many worthwhile goals and not enough to accomplish all of them. How high should priority for spending on education go when the infrastructure is aging and needs replacement? When tourism is a major source of revenue for the state of Hawaii, is that good for Hawaii's people and environment in the long run?

When Isaac became a representative, I was shocked to learn that he had stopped working as a CPA and was devoting all of his time to his job as a legislator. What impressed me even more was that he read every single bill introduced in the House each session.

Occasionally, I worked with accountants either as my expert witness or as the opponent's expert witness. I found Isaac to be one of the few expert accountants who was willing to take a firm position in court and to substantiate his opinion with the evidence.

So when you review in particular some of the mandated duties of the Department of Taxation such as

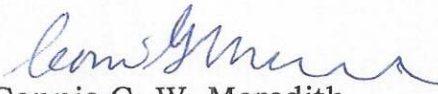
(3) "To construe the tax and revenue laws

And

"(7) To recommend to the governor any amendments, changes, or modifications of the laws as may seem proper or necessary to remedy injustice or irregularity in taxation or to facilitate the assessment of taxes;"

I hope you will share my opinion that Isaac W. Choy should be confirmed as the Director of Taxation.

Sincerely



Connie G. W. Meredith

Presentation To
Senate Committee on Ways and Means
Monday, April 12, 2021 at 9:00 AM
State Capitol Conference Room 211 & Videoconference

Testimony in Support of Governor's Message 502

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

My name is Neal K. Okabayashi, and I am the Executive Director of the Hawai'i Bankers Association. I am pleased to have this opportunity to testify in support of the Governor's nomination of Isaac Choy to be the director of the department of taxation for a term expiring at noon on December 5, 2022.

I have known Isaac Choy for a while, and although he served as a legislator for ten years, my relationship with him did not stem from banking issues before the legislature as he did not serve on any committee that addressed banking issues. Our relationship arose from our mutual interest in matters that affected Hawai'i. In the hours that we discussed these issues, I found him to be very intelligent and perceptive on those matters. Being analytical on those issues may be another way to describe the strength that he brought to our conversations. Later, we also engaged in non-political commercial issues, which resulted in my gaining appreciation of his fairness and depth of knowledge on the subject matter, which stands to reason as he has long been a certified public accountant .

It is my belief that these traits will enable him to well serve the people of Hawai'i in his mission to serve all of us on tax matters. Therefore, I unconditionally support his nomination as director of the department of taxation.

Thank you for the opportunity to submit this testimony and please let me know if I can provide further information.

Neal K. Okabayashi
(524-5161)

Walter T.Y. Lau
2308 Liloa Rise
Honolulu, HI 96822

April 9, 2021

Senator Donovan Dela Cruz
Chair, Senate Committee on Ways and Means

Re: GM502 – Confirmation of Isaac W. Choy

Dear Senator Dela Cruz:

I recommend Isaac Choy very highly for the position of Director, Department of Taxation for the State of Hawaii.

I have known Isaac Choy for over 25 years and find him to be a well rounded and qualified professional in the field of accountancy.

He has served the accountant community of Hawaii in various capacity and is well respected for his knowledge.

Therefore I request your approval of his appointment as Director of the Department of Taxation.

Yours truly,

Walter T.Y. Lau
Retired Public Accountant

April 12, 2021

Chair Dela Cruz and Members of the Senate Committee on Ways & Means:

SUBJECT: GM 502, Isaac Choy,
Director, Department of Taxation

I am Paul Oshiro, providing written testimony in support for the confirmation of Isaac Choy as the Director of the Department of Taxation.

I have been personally acquainted with Isaac during his service as a member of the State House of Representatives. In this position, Isaac has worked with numerous entities and individuals on the many issues facing the State of Hawaii. His extensive professional experience in the area of taxation enabled Isaac to significantly contribute on tax, finance, and other related issues. Isaac possesses the knowledge, insight, and ability to assess and ably handle the many diverse issues faced by the Department of Taxation.

Isaac is an approachable, focused, and a hard working individual. He has the ability to collaboratively work with others to resolve conflicts in a fair and respectful manner. He has the experience, skills, and management style to effectively oversee and lead the State in the area of taxation. Isaac's dedication and commitment are positive attributes that will be of tremendous benefit to the Department of Taxation.

It is based on these observations that I support Isaac Choy's appointment as the Director of the Department of Taxation. We are all extremely fortunate to have such a dedicated individual committed to public service.

Thank you for the opportunity to testify.

GM-502

Submitted on: 4/9/2021 12:21:07 PM

Testimony for WAM on 4/12/2021 9:00:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Denise Yoshida	Individual	Support	No

Comments:

I am writing in support of Isaac Choy to be confirmed as the Director of the Department of Taxation. Isaac brings a wealth of knowledge with him from his many years of experience in public accounting and various other positions. The State of Hawaii will definitely benefit from Isaac's leadership capabilities, thoughtful insight, much needed internal controls and improved processes and excellent customer service to the people of Hawaii. Thank you for the opportunity to submit this testimony.

PETER L. FRITZ
2229 COOPER ROAD
HONOLULU, HAWAII 96822

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, April 12, 2021

Re: G.M. No. 502 Submitting for consideration and confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, ISAAC CHOY

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee. I **strongly support** Isaac Choy's confirmation as Director of the Department of Taxation. I first met Mr. Choy in 2005 when he was the Chair of the Tax Review Commission. Mr. Choy's experience as an accountant, former Chair of the Tax Review Commission and former State House Representative provides him with unique and diverse understanding of the tax system that makes him well qualified to serve as Director of the Department of Taxation.

Thank you for considering my testimony in support.