

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,

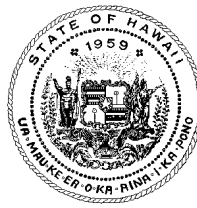
My name is Anne E. Perreira-Eustaquio, and I am the Director of the Department of Labor and Industrial Relations. I am testifying in strong support of Governor's Message 502, Gubernatorial Nominee, Isaac Choy, as the Director of the Department of Taxation (DoTax).

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.



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

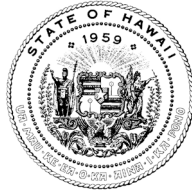
Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee, thank you for the opportunity to submit testimony on G.M. 502.

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



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:

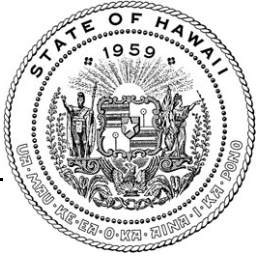
I am testifying in support of Isaac Choy as director for the State Department of Taxation. He has been serving as its interim director since August 2020.

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.



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.

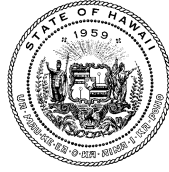
Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

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.

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.

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 15, 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: Thursday, April 15, 2021
Time: 9:30 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



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 15, 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).

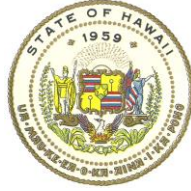
Governor Ige's administration is committed to addressing the many issues facing our state in a direct and forthright manner. We strive to do the right thing, the right way to achieve our shared goal of a healthy, sustainable economy to support our keiki, our kupuna, and the disadvantaged.

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 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**

**Thursday, April 15, 2021
9:30 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.

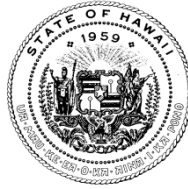
Thank you for your consideration of the Department's strong support of Governor's Message 502, nominating Isaac Choy as the Director for the Department of Taxation.

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



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 15, 2021
9:30 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

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 15, 2021

9:30 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

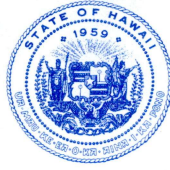
Chairperson Dela Cruz and Members of the Committee:

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.





HOUSE OF REPRESENTATIVES

STATE OF HAWAII
STATE CAPITOL
HONOLULU, HAWAII 96813

April 9, 2021

REPRESENTATIVE
JAMES KUNANE TOKIOKA
FIFTEENTH DISTRICT

TO: The Honorable Donovan M. Dela Cruz
Senator, District 22
State Capitol, Room 208
Honolulu, HI 96813

RE: RECOMMENDATION OF ISAAC W. CHOY TO SERVE AS THE
DIRECTOR OF THE DEPARTMENT OF TAXATION

Dear Senator Dela Cruz,

The purpose of this letter is to highly and respectfully recommend Mr. Isaac W. Choy to serve as the Director of the Department of Taxation for the State of Hawaii. Isaac has been successfully serving in this capacity as interim Director since August 2020.

While most people would know him as a former State Representative (2008-2018) for the Manoa, Oahu area, Isaac has worked as an accountant for four decades and has amassed a wide breadth of knowledge related to federal and state tax policies and compliance. Working at his firm, Manoa Consulting Group LLC, he conducted audits in accordance with International Accounting Standards, represented clients before the State of Hawaii Department of Taxation and Internal Revenue Service, and supported counsels with litigation. Isaac has served as the Chairman of the State of Hawaii Tax Review Commission, an advisor for accounting matters to the State's Department of Commerce and Consumer Affairs Regulated Industries Complaints Office, and as State President, State Treasurer, Oahu Chapter President, and Continuing Professional Education Chair for the Hawaii Association of Public Accountants. During his ten-year career in the State House of Representatives, he served as the Vice Chair for the Committees on Intrastate Commerce and Economic Development, and as a Member of the Committee on Finance.

Isaac is a reliable, established, and dedicated hard worker who has extensive experience in the fields of accounting and taxation. After graduating from Roosevelt High School, he earned his Bachelor of Science degree in Business Administration. Prior to his professional career, Isaac served in the United States Marine Corps, from which he was honorably discharged.

Office of Representative James Kunane Tokioka

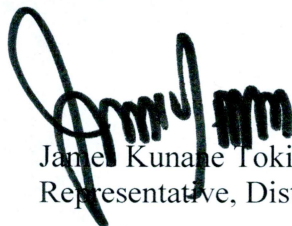
15th District | Wailuā Homesteads | Hanamā'ulu | Lihū'e | Puhi | Oma'ō | Portions of Old Kōloa Town
Hawai'i State Capitol, 415 South Beretania Street, Room 305 | Honolulu, Hawai'i 96813 | PH 808.586.6270 | FAX 808.586.6271

Community service, engagement, and leadership are of great importance to Isaac as evidenced by his past and current affiliations. He served as the Chairman of the Board of Directors, and Board Member for the Honolulu Community Action Program. He has also been an active participant of the Hawaii Hazards Awareness and Resilience Program, Be Ready Manoa, Neighborhood Security Watch Program, Stream of Life Christian Fellowship, and Malama Manoa.

On a personal note, I have known and worked with Isaac since he was first elected to the House of Representatives in 2007. I have come to appreciate the extent of his knowledge and willingness to assist those with matters related to taxes; this has never been truer than now. Since joining the Department of Taxation as interim Director, he has been quick to assist with issues related to Kauai, from addressing potential office workforce reductions to answering constituent questions about tax filings.

It is a great honor for me to recommend Mr. Isaac W. Choy to lead the Department of Taxation. If you have any questions regarding this letter or need any further information, please call me at (808) 586-6270 or email at reptokioka@capitol.hawaii.gov. Thank you for your consideration.

Aloha Pumehana,



James Kunane Tokioka
Representative, District 15

THE SENATE
THE THIRTY-FIRST LEGISLATURE
REGULAR SESSION OF 2021

COMMITTEE ON WAYS AND MEANS

Senator Donovan M. Dela Cruz, Chair

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

NOTICE OF HEARING

DATE: Monday, April 12, 2021
TIME: 9:00 a.m.
PLACE: Conference Room 211 & Videoconference

THE STATE CAPITOL IS CLOSED TO THE PUBLIC DURING THE ONGOING COVID-19 PANDEMIC

To comply with social distancing requirements, only written and videoconference testimony will be accepted. If you wish to testify via videoconference you must also submit written testimony.

A live stream of all Senate Standing Committee meetings will be available on the [Senate YouTube Channel](#).

Click [here](#) for more information about Live and On-Demand Video options.

A G E N D A

GM 502 Status & Testimony	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.	WAM
GM 566 Status & Testimony	Submitting for consideration and confirmation as the Chairperson of the Board of Taxation Review, 1st Taxation District (Oahu), Gubernatorial Nominee, GLENN SAKUDA, for a term to expire 06-30-2025.	WAM
GM 750 Status & Testimony	Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, WINSTON WONG, for a term to expire upon completion of its duties or dissolution.	WAM

Decision Making to follow, if time permits.

All testimony received by the Hawai'i Senate is posted on the Hawai'i Legislature's website, which is accessible to the public. Please do not include private information that you do not want disclosed to the public.

Persons wishing to submit written testimony or request to testify via videoconference may do so up to 24 hours prior to the hearing.

Click [here](#) to submit **written testimony**.

If you wish to **testify via videoconference** during the hearing, please sign in to your account on the Legislature's website, then click on the "Testimony" icon on the home page. Detailed step-by-step instructions are available on the testimony submittal page. They are also posted on the Legislature's website [here](#).

Please note the following:

- The number of videoconference testifiers and/or time allotted to each testifier may be limited by the Chair when necessary to adhere to the committee hearing schedule. We may not be able to accommodate everyone who requests to testify remotely.
- Videoconference testifiers for this hearing will be limited to **2 minutes** each.

For general help navigating the committee hearing process, please contact the Public Access Room at (808) 587-0478 or par@capitol.hawaii.gov. You can also visit their website at <https://lrb.hawaii.gov/par/>.

For special assistance: The cable TV broadcast and/or live stream of this meeting will include closed captioning. If you require other auxiliary aids or services to participate in the public hearing process (i.e., interpretive services (oral or written) or ASL interpreter), or are unable to submit testimony via the website due to a disability, please contact the committee at WAMcommittee@capitol.hawaii.gov at least 24 hours prior to the hearing.

For amended notices: Measures that have been deleted are stricken through and measures that have been added are underscored. If a measure is both underscored and stricken through, that measure has been deleted from the agenda.

FOR FURTHER INFORMATION, PLEASE CALL THE COMMITTEE CLERK AT (808) 586-6800.

Senator Donovan M. Dela Cruz

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.**

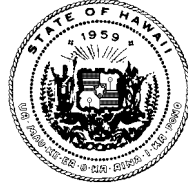
CHAIR DELA CRUZ, VICE CHAIR KEITH-AGARAN AND MEMBERS OF THE COMMITTEE:

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.

DAVID Y. IGE
GOVERNOR



CATHY BETTS
DIRECTOR

JOSEPH CAMPOS II
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF HUMAN SERVICES

P. O. Box 339
Honolulu, Hawaii 96809-0339

April 13, 2021

Written Statement of
Cathy Betts

before the
Senate Committee on Ways and Means

Thursday, April 15, 2021
9:30 a.m.

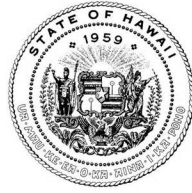
In consideration of

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

Dear Chair Donovan M. Dela Cruz, Vice Chair Gilbert S.C. Keith-Agaran and members of the Committee on Ways and Means:

It is my pleasure to submit this testimony in **support** of the confirmation of Isaac Choy as Director for the Department of Taxation (DOTAX). I have had the opportunity to work closely with Mr. Choy over the past few years in his capacity as Representative for District 23 and as a colleague within the Ige administration.

Mr. Choy has dedicated his entire professional career to serving the people of Hawaii as District 23 representative from 2008 through 2018 and currently, as the Director of DOTAX. Mr. Choy's 40+ years as a Certified Public Accountant and public service are testament to his ability to lead DOTAX. Considering the unprecedented halt to our economy last year, I know he has spent countless hours working to deliver services to the people of Hawaii and bolster tax revenue. He is a dedicated public servant who is well suited to lead DOTAX during these trying times. Thank you for allowing me to testify in support of Governor's Message 502. We humbly request 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

April 15, 2021
9:30 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.

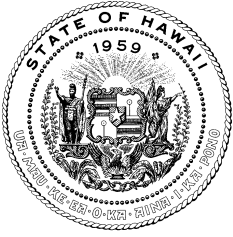
Prior to his appointment as the Director of the Department of Taxation, Mr. Choy, a licensed certified public accountant, managed his own full-service public accounting firm for many years. He also served in the Hawaii State House of Representatives for District 23 for 10 years chairing and sitting on a wide range of committees. He acted as Controller of Ko'olauloa Health Center and served in the U.S. Marine Corps. Mr. Choy's wealth of experience and abilities will serve the state well as the Department of Taxation's Director.

Mr. Choy was also the 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.

My administration is committed to reshaping the culture of government by embracing and accelerating change. I am confident that Mr. Choy will continue to support our employees in the Department of Taxation 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.



HAWAII STATE ENERGY OFFICE STATE OF HAWAII

235 South Beretania Street, 5TH Floor, Honolulu, HI 96813 | energy.hawaii.gov

DAVID Y. IGE
GOVERNOR

SCOTT J. GLENN
CHIEF ENERGY OFFICER

(808) 587-3807

Testimony of
SCOTT J. GLENN, Chief Energy Officer

before the
SENATE COMMITTEE ON WAYS AND MEANS
Thursday, April 15, 2021
Via Videoconference

In SUPPORT of
GOVERNOR'S MESSAGE 502, ISAAC CHOY
As Director, Department of Taxation
(Written Testimony Only)

LATE

Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee, I am writing in support of the appointment of Mr. Isaac Choy to serve as the Director of Taxation.

Mr. Choy has admirably led the Department as the acting Director, especially through the COVID emergency. Mr. Choy's 38 years of experience as a Certified Public Accountant and 10 years as a legislator make him an ideal candidate for this position. As the current Acting Director, he has shown that he is an effective leader as evidenced by the progress the State has made by his management of the Department of Taxation. His understanding of federal and state revenues and funding sources well-positions the State to find resources as it seeks to recover from the impacts of COVID-19.

Thank you for the opportunity to testify.

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:

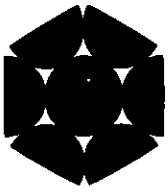
I am Rick Tsujimura and am writing in favor of the nomination of Isaac Choy as director of the Department of Taxation. I am joined in this testimony in support by my SanHi partners, Mihoko Ito and Gary Slovin.

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



HSCPA

Hawaii Society of
Certified Public Accountants

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 to the Senate Committee on Ways and Means
Thursday, April 15, 2021; 9:30 a.m.
State Capitol, Conference Room 211
Via Videoconference**

RE: GM0502 -- 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:

My name is Robert Hirokawa and I am the Chief Executive Officer of the Hawaii Primary Care Association (HPCA), a 501(c)(3) organization established to advocate for, expand access to, and sustain high quality care through the statewide network of Community Health Centers throughout the State of Hawaii. The HPCA **STRONGLY SUPPORTS** the confirmation of Isaac Choy as the Director of Taxation.

By way of background, the HPCA represents Hawaii Federally-Qualified Health Centers (FQHCs). FQHCs provide desperately needed medical services at the frontlines in rural and underserved communities. Long considered champions for creating a more sustainable, integrated, and wellness-oriented system of health, FQHCs provide a more efficient, more effective and more comprehensive system of healthcare.

The HPCA has long held that the social determinants of health -- more than any other factor -- contribute to the overall wellbeing of our people. Persons who experience homelessness, language barriers, and poverty are more likely to suffer persistent, chronic health issues and have shorter life expectancies than those who do not.

It should be stated for the record that Isaac Choy might be the most qualified nominee for the Director of Taxation to ever appear before the Legislature. After years in private practice as one of the best Certified Public Accountants in the State, Choy served as the Chair of the Tax Review Commission where he was instrumental in recommending changes to Hawaii's Tax Code to modernize it and make it more responsive to everchanging economic variations.

After his successful tenure at the Tax Review Commission, Choy was elected by the citizens of the House District 23 (Manoa, Punahou, University, Moiliili) and served the Hawaii State House of Representatives from 2013 to 2019. While there, he served on the powerful House Finance Committee where he was instrumental in advising the House on tax policy and the formulation of the State Financial Plan.

Testimony on Governor's Message No. 502

Thursday, April 15, 2021; 9:30 a.m.

Page 2

Upon his retirement from the House, Choy was hired to serve as the Chief Financial Officer (CFO) at Koolauloa Health Center where he played a pivotal role in strengthening the financial solvency and capacity of this essential primary health care service provider to Oahu's North Shore communities.

In addition to his impeccable credentials, the HPCA believes that Mr. Choy's service as the CFO of Koolauloa Health Center and his tireless commitment to furthering the health and wellbeing for all of Hawaii's communities make him uniquely qualified for the position of Director of Taxation. Isaac fully understands the importance of socio-economic equity in the pursuit of optimal health outcomes for all our citizens.

For these reasons, the HPCA urges your confirmation of the nomination of Isaac Choy for the position of Director of Taxation.


Thank you for the opportunity to testify. Should you have any questions, please do not hesitate to contact Public Affairs and Policy Director Erik K. Abe at 536-8442, or eabe@hawaiiipca.net.

N I W A O
&
R O B E R T S

Certified Public Accountants, A Professional Corporation

Date: April 13, 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

From: John W. Roberts, M.B.A., CPA, CGMA, Principal, Niwao & Roberts,
CPAs, a P. C. 

Subject: G.M. No. 502 Submitting for Consideration and Confirmation as the
Director of the Department of Taxation, Gubernatorial Nominee,
Isaac Choy

My name is John W. Roberts, and I am a Certified Public Accountant (CPA) and principal in the Maui CPA firm of Niwao & Roberts, CPAs, a P. C. I am testifying on behalf of the principals of our CPA firm in strong support of Governor's Message 502, Gubernatorial Nominee, Isaac Choy, as the Director of the Department of Taxation (DoTax).

The principals of Niwao & Roberts have known Mr. Choy professionally and personally for over 25 years. Throughout those years we have always been most impressed by his hard work, knowledge, creative problem solving and, above all, courage to put the public's interest first. Faced with unprecedented fiscal challenges, the State of Hawaii needs a director of DoTax with exactly those qualities now more than ever.

The principals of our firm urge you to confirm Mr. Choy to serve as the Director of the DoTax.

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



HAWAII ASSOCIATION OF PUBLIC ACCOUNTANTS

Organized August 7, 1943
P.O. BOX 61043
HONOLULU, HAWAII 96839



Senate Committee on Ways and Means

Thursday, April 15, 2021; 9:30 a.m.
Conference Room 211
State Capitol

Re: Strong Support for GM502 – Relating to Isaac W. Choy, CPA as Gubernatorial Nominee for Director of Taxation

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

The Hawaii Association of Public Accountants (HAPA) is the only statewide public accounting organization with chapters on Oahu, Maui, Big Island, and Kauai. HAPA has approximately 550 members, consisting primarily of small to mid-sized CPA firm owners and employees, enrolled agents, and other tax and accounting practitioners. Hawaii consumers rely heavily upon our members to provide financial, tax, and consulting services for their businesses and personal affairs.

HAPA strongly supports GM502 and Isaac W. Choy, CPA to be approved as State Director of Taxation.

Tax and accounting practitioners throughout the State have known Isaac W. Choy, CPA for decades due to his leadership role and contributions to the public accounting profession and businesses, nonprofits, and individuals in Hawaii. In addition to serving as Past Chair of the Tax Review Commission, Mr. Choy served as State President, State Treasurer, Oahu Chapter President and Continuing Professional Education Chair of HAPA. He has been a frequent technical speaker for HAPA and other organizations, and has spent countless hours volunteering his time for the betterment of tax and public accounting practitioners and the Hawaii community at large.

What is so special about Mr. Choy that makes him uniquely qualified to serve as State Tax Director in these turbulent times, with unprecedented financial challenges due to the pandemic?

First of all, Isaac has invaluable experience working decades as a tax and accounting practitioner in public accounting. This tax knowledge and experience is invaluable, and provides him with greater insight and a deeper understanding of the tax compliance issues facing not only tax practitioners, but the taxpaying public. With public accounting experience, Mr. Choy gained a broad range of knowledge and experience dealing with individuals, businesses, and nonprofits, and he provided consultation through life's ups and downs and over various business cycles. As past Chairman of the Hawaii Tax Review Commission, he also understands the "big picture" framework and concepts dealing with Hawaii State taxes. In addition, over the years, Mr. Choy has generously

volunteered to speak to public accounting practitioners on various technical topics, and on ethics.

As an auditor for businesses and nonprofit organizations, Mr. Choy also developed a deeper understanding of businesses and nonprofit organizations and internal controls. He served as a qualified peer reviewer for many other CPA firms over the years. Mr. Choy also has extensive experience representing tax clients before the IRS and State Tax Department – so he understands what is involved with tax audits and how these audits can be improved.

Secondly, Mr. Choy served in the State House of Representatives for ten years, acquiring knowledge of Hawaii laws and legislative procedures. This legislative experience will help him in providing guidance to legislators on future tax laws.

Finally, Mr. Choy has demonstrated leadership since taking the helm as interim State Tax Director in August 2020. By forming the Tax Director's Discussion Group consisting of representatives from various tax professional organizations, he has sought input and has worked collaboratively to answer questions and resolve tax issues that were presented by tax practitioners. In addition, he has held meetings to explain the rationale behind State Tax Department decisions. This effort has vastly improved communication between the State Tax Department and tax practitioners, and HAPA appreciates and applauds this effort.

HAPA would appreciate your strong support of GM502 and the appointment of Isaac W. Choy, CPA as Hawaii State Tax Director. If there are any questions on his qualifications, please do not hesitate to contact us.

Thank you for your consideration of the above.

Hawaii Association of Public Accountants



By Marilyn M. Niwao, M.S.P.H., J.D., CPA, CGMA, ATA
HAPA State Director and Legislative Committee Chairperson
Telephone (808) 242-4600, ext. 224
Email: niwao@mauicpa.com

GM-502

Submitted on: 4/14/2021 7:39:17 AM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Deborah Lee-Daniells	Testifying for Deborah Daniells & Associates, CPA's Inc.	Support	No

Comments:

We are writing to support the confirmation of Mr. Isaac Choy to the position of Hawaii State Tax Director. Mr. Choy, has a longstanding record in the field of public accounting, along with his legislative postions, is a perfect candidate to fill the role as Tax Director. We feel that Mr. Choy would be a definite asset to the department as a whole. And we also know that with his background he will be able to streamline and enhance the role of the tax department in the State of Hawaii. We are very excited to hear that he was considered for this position and we know that he will do an excellent job. Mahalo and Congratulations to Mr. Choy.

Deborah Daniells, MBA, CPA

phone 808.523.7750
fax 808.522.7866

Roberts Hawaii, Inc.
444 Niu Street, Suite 300
Honolulu, HI 96815

www.robertshawaii.com

April 14, 2021

Honorable Chair Donovan Dela Cruz, Vice Chair Gilbert Keith-Agaran, and
& Members of the Senate Committee on Ways and Means

Re: Testimony in Support of GM 502

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

Roberts Hawaii *strongly* supports the confirmation of Isaac Choy to the position
of Director of the Department of Taxation.

I was fortunate to work with Mr. Choy on various occasions while he was a
member of the House of Representatives and, in my humble opinion, he would
be a very effective leader of the Department. He is genuine, fair, ethical, and
respectful in how he performs his work. His direct and transparent leadership
style would help to overcome communication silos within the Department and
keep the Department focused on its important mission.

As an accountant and former legislator serving on the House Committee on
Finance, he fully understands our tax laws and the wider economic implications of
tax policy. This is critically important because, as the State of Hawaii continues to
transition to a digital economy, the Department will need to re-evaluate tax
policies, update enforcement strategies, and help our State to adapt to the
emerging threat of dwindling tax revenue and lost jobs caused by the inability of
local, brick-and-mortar businesses to compete with online businesses existing
elsewhere.

Through his years of governmental service, Mr. Choy has proven himself to be
committed to helping the Department advance its mission. He is, in all essential
respects, the right fit for position, and we strongly support his confirmation as the
Director of Taxation.

Thank you for the opportunity to testify on this measure.

Sincerely,



Randy Baldemor
Executive Vice-President
Roberts Hawaii

LATE

MAX J. SWORD & ASSOCIATES, LLC

Government and Community Affairs

P. O. Box 22782 • Honolulu, HI 96823 • 808.927.3700 • mswordconsulting@aol.com

April 15, 2021

The Senate
Thirty-First Legislature
Regular Session of 2021

LATE

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

RE: GM 502 – Confirming The Nomination of Isaac Choy
As Director of the Department of Taxation.

Aloha Chair Dela Cruz and Members of the Ways & Means Committee.

My name is Max J Sword here in support of Isaac Choy to be the Director of the Department of Taxation for the State of Hawaii.

I have had the opportunity to know Isaac for about 20 years socially & professionally. I have worked with him for most of those years, in the private sector, as a Legislator and now as the acting Tax Director.

I found that he was approachable and a straight-forward person. He was willing to be collaborative and is willing to address issues to get them solved. While some may say that he is to straight forward, I say that that is what you need in a Tax Director. Someone who will give you the straight scope.

Isaac will make a great addition to the State of Hawaii and so I urge your unanimous vote for his appointment as the next Director of the Tax department.

Mahalo for allowing me to submit my testimony.

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 flourish extending to the right.

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.

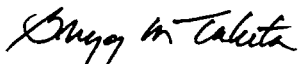
I enthusiastically support GM502 and the confirmation of Mr. Isaac Choy as Director of the Department of Taxation. I have personally known Mr. Choy for over twenty years while he was a practicing certified public accountant, a state representative and as the current interim director.

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

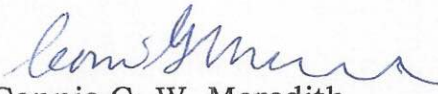
(3) "To construe the tax and revenue laws

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.

April 12, 2021

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

Date: Monday April 12, 2021

Time: 9:00 a.m.

Place: Via Videoconference

From: Carl H. Furutani

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

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

It is with great pleasure and honor to submit this testimony in strong support of the confirmation of Isaac Choy as the Director of the Department of Taxation.

Isaac's 38 years of experience as a Certified Public Accountant and 10 years as a Representative of District 23 makes him an ideal candidate for this position. His dependability, core values, work ethic, teaching skills and enthusiasm has served his constituents and the University of Hawaii with distinction. He is a person of integrity.

Thank you for the opportunity to submit testimony in his behalf.

Chair Donovan M. Dela Cruz

Vice Chair Gilbert S.C. Keith Agaran

Members of the Senate Ways and Means Committee

Re: Isaac Choy's nomination to be the Director of the Department of Taxation.

I am writing in strong support of Isaac Choy to be the Director of the Department of Taxation.

I have known Isaac for over 20 years; first when I was running and then serving as the representative to the Hawaii State House of Representatives. We worked together on issues critical to Hawaii's accounting profession and on major tax policy initiatives. He later became the representative for Manoa to the State House where I watch him develop into a strong leader for his district and his state.

Isaac has never shied away from tackling difficult issues, no matter how unpopular they are. This is the sign of a true leader. He educates himself on the issue, digs deep for the solution and then implements the program to solve the problem. In short, he is tenacious.

He is someone who knows every aspect of the accounting profession in Hawaii and there is no person better prepared to implement sound tax policy. His years as a leader in the accounting industry and his service as a legislator has prepared him for this job and to succeed at this job.

Isaac is of strong moral and ethical character. You can find no better friend, who tells you the unvarnished truth and then will stand with you through thick and thin. He has served his community and so many ways, and in each instance has left the community he has served better than he found it. He is dedicated to his wife and children and his extended family.

You can find no better person than Isaac Choy to lead the Department of Taxation during this most difficult time.

Sincerely,

Kirk Caldwell

The Honorable Donovan M. Dela Cruz
and Members
Senate Committee on Ways and Means
State of Hawaii

Chair Dela Cruz and Members:

I support the confirmation of Isaac Choy as the State Director of Taxation.

My acquaintanceship with Isaac began during the 2009 legislative session, the first year of his term as a State Representative. That also was the first session at which the adverse effects of the Great Recession were felt in Hawaii. (I was a staff member of the House Speaker at the time.)

Although just a freshman, Isaac had a major role in working with House and Finance Committee leadership to mitigate the negative economic and fiscal impacts of the Great Recession. Isaac's knowledge and experience as a tax expert were invaluable. He had much influence in forming the revenue enhancement/budget reduction packages passed by the Legislature in 2009 and subsequent years until the recovery took hold.

Isaac is very worthy of confirmation as the Director of Taxation. His resume evidences his tax and accounting expertise. As a former House member, Isaac understands the legislative and governmental processes. His experience during the Great Recession will be invaluable in helping guide the economic and fiscal recovery from the COVID pandemic. He is also hard working, reasonable, and fair. Most importantly, Isaac is a person of principle with a strong moral compass. He will serve as the Director of Taxation with integrity.

Thank you for your consideration of this testimony.

Very truly yours,

CALVIN AZAMA
98-2051A Kaahumanu Street
Aiea, HI 96701

Written Statement of
EDWIN H. SNIFFEN

before the
Senate Committee on Ways and Means

April 15, 2021
9:30 A.M.

State Capitol, Teleconference

in consideration of

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.

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

Thank you for the opportunity to provide testimony in **strong support** of the appointment of Isaac Choy as the Director of the Department of Taxation.

Former Representative Choy is a licensed public accountant with significant experience in both the private and public sector. He has demonstrated his deep understanding of Hawaii's tax system as the past Chair of the Tax Review Commission and will be a good fit for the role of tax collector.

For these reasons I humbly request your favorable consideration of the nomination of Isaac Choy as Director of the Department of Taxation.

GM-502

Submitted on: 4/10/2021 11:16:52 AM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Frank Loyd Jr	Individual	Support	No

Comments:

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

I am submitting this testimony in strong support of the confirmation of Isaac Choy as the Director of the Department of Taxation.

I got to know Mr. Choy as a volunteer during his campaign as a Representative of District 23. I instantly enjoyed working with him. The leader that he is something that I resonated with because he is a man of action. Also, as a former student at UH Manoa, I got to witness firsthand the care and passion he had for us students. He is the perfect candidate for this position because of the leader that he is.

Thank you for your time and for allowing me to submit this testimony of support on Mr. Choy's behalf.

Before the Committee of Ways and Means

Testimony of Darryl T. Komo

Thursday, April 15, 2021 at 9:00 a.m.

Conference Room 211

Re: Confirmation of Isaac Choy as the Director of the Department of Taxation

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

I am strongly in support of the appointment of Isaac Choy as the Director of the Department of Taxation. I am a certified public accountant (CPA) with the firm of Robert H Y Leong & Company. I have been in the public accounting practice for over 40 years.

The State of Hawaii needs a Director of Taxation who is diligent and is open to communicate effectively with the accounting and business community. The income and general excise tax laws of Hawaii are complex. It is important to have a Director who has a thorough understanding of the complexity of the tax laws and the importance of revenue generated by taxes.

I believe that Mr. Choy, through his experience as a CPA in public practice, as the Chairperson of the Hawaii Tax Review Commission and as a former legislator has the perfect background to understand the varied duties of the Department of Taxation. Through his brief current tenure at the Department of Taxation, he has shown his willingness to communicate and engage with the accounting and business community. I am confident that given a permanent term, he will be an outstanding Director.

I respectfully request that you approve GM502 and confirm Mr. Choy as the Director of the Department of Taxation. Thank you.

Respectfully submitted,



Darryl T. Komo, CPA

GM-502

Submitted on: 4/10/2021 9:34:03 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Tu Duc Pham	Individual	Support	No

Comments:



GM-502

Submitted on: 4/11/2021 11:38:54 AM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Frederick (Rick) Gundlach	Individual	Support	No

Comments:

I am writing in support of Isaac Choy for Hawaii state tax director. I know Director Choy through the Hawaii Association of Public Accountants (HAPA), of which I am a member. I am a CPA licensed in Hawaii who lives in Japan.

What impresses me most about Isaac Choy is his ability to be fair. After Isaac was nominated for the interim role last summer, HAPA and the other CPA organization in the state presented online a continuing education event called "Meet Director Choy". A particular comment Isaac made was to say that he had a great understanding that taxpayers in Hawaii were under special burdens due to the COVID pandemic, but that a lot of the notices sent out from the department were on matters concerning 2017, 2018 or 2019---back when the Hawaii economy was good.

That Director Choy chose to point that out was really important. Hawaii is either on the cusp of a great tourist boom once vaccinations take hold on the mainland and in East Asia, OR Hawaii is going to have years of muddling through. Either way, the state is going to need judicious tax collection. The bills are still going to be there for the state to pay, and many people of means are going to want to use the pandemic as an excuse not to pay what the tax law requires.

HAPA as an organization, of which Director Choy has been a leader in for many years, has worked to preserve the local CPA community against lobbyists who are trying to offshore and digitize the profession. HAPA members are on all four high-population islands, and they really know the state's tax code better than mere auditors. They know the community very well, so you can trust someone who has been in the forefront of HAPA like Isaac Choy.

Respectfully submitted,

Frederick W. (Rick) Gundlach, Esq. CPA

Narita, Japan

Terence B. Enriques
98-826 Ainanui Loop
Aiea, Hawaii 96701

April 11, 2021

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

Re: G.M. No 502 Testimony for Consideration and Confirmation as Director of the Department of Taxation ,Gubernatorial Nominee, Isaac Choy

Dear Senator Dela Cruz:

I am strongly in **support of the appointment of Isaac Choy** as the Director of Taxation for the State of Hawaii.

I have known Mr. Isaac Choy for over 20 years and I find that he is well rounded, intelligent, diligent and genuinely cares for the business community of the State of Hawaii. He provides insight on many levels, having been a practicing CPA in this state for many years, legislator and currently is actively involved as our current interim Director. I feel he is well qualified and will do an excellent job in implementing policies and procedures with his team (staff), and communicating with practitioners, and taxpayers.

This all needs to be handled considering the Covid 19 pandemic situation and requires a person with Mr Isaac Choy's leadership, knowledge and experience. Therefore I request your approval of his appointment as Director of the Department of Taxation..

Mahalo for this opportunity to provide support for this nominee.

Respectfully submitted,

Terence B. Enriques, CPA



Hector H. Venegas

April 11, 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: Thursday, April 15, 2021

Time: 9:30 a.m.

Place: Conference Room 211

From: Hector H. Venegas, Individual
Manoa Valley Resident & State of Hawaii Taxpayer

Re: GM 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 December 5, 2022.

Good morning Chair Dela Cruz, Vice Chair Keith-Agaran and members of the Committee on Ways and Means. I am Hector H. Venegas testifying in strong support of Mr. Isaac W. Choy confirmation to the State of Hawaii Department of Taxation for a term to expire on December 5, 2022.

As per the purview of this committee which includes programs relating to overall state financing policies, including revenue enhancement, taxation, other revenues, and cash and debt management, statewide implementation of planning, programing, budgeting, and evaluation, and government structure and finance. Mr. Choy is more than qualified to fill those pre-requisites, as he has demonstrated such; since August 2020, as Temporary-Director of the Taxation's office.

I have had the honor and pleasure of knowing him as my neighbor, friend, and former legislator. His vast active participation and experience: government matters, accounting business, community affairs, education activities, and family man; are what defines the true Isaac W. Choy:

- Served as State Representative for District 24 from 2008-2018.
- Formed and operated his own accounting firm successfully for many decades.
- Held numerous educational seminars and Accounting Examinations for the State of Hawaii's Accounting Practitioners via, Hawaii Association of Public Accountants.
- Co-founded "Be Ready Manoa" (a disaster prep/response community group whose mission is to educate Manoa of the needs during a natural disaster, i.e., Tsunamis, Earthquakes, flooding's, etc.
- As a family man, he and his wife are proud parents of two male adults and a female adult, as well as two grandchildren.

One of the most admirable qualities about Mr. Choy's professional career is, that he departed the private sector life, where he was earning more income; and choose to engage his talents in Hawaii State government and became a public servant.

I have seen and experienced his dedication to Hawaii's economic wellbeing, and now that is his priority again. When, Governor Ige requested his services, Mr. Choy was enjoying his retirement. Upon seeing how his knowledge and talent could help Hawaii get through the one of the worst times we are experiencing, He put away his hobby of making ukuleles and went to State of Hawaii Department of Taxation.

Once more, Mr. Choy is more than qualified to fill the position of Hawaii's Director of the Taxation office. Respectfully,

Hector H. Venegas

[Type here]

2532 Rainbow Drive, Honolulu, HI 96822 • Ph: (808) 799-9938 • E-mail: hector.h.venegas@hawaiiantel.net

GM-502

Submitted on: 4/11/2021 9:11:55 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Anita Tirpak	Individual	Support	No

Comments:

Both my husband Clint Tirpak and I fully support Isaac Choy's appointment to State Tax Director. We have known Isaac for 25 years and he is more than suited for this appointment.

Aloha

Anita Tirpak

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

RE: GM 502, Nomination of Isaac Choy as Director of Taxation

From: Donald Rousslang, Income Tax Specialist, Hawaii Department of Taxation

I am writing to express my strong support for Isaac Choy's nomination to Director of Taxation. Others have testified on his knowledge and experience, which make him a highly qualified candidate to oversee the administration of the State's taxes, so I will direct my comments to his management style.

I first met Isaac when he served as Chair of the Hawaii Tax Review Commission of 2005-2007 and I served as the Commission's Technical Coordinator. The experience was a great pleasure. Isaac treated his subordinates with respect, and the sentiment was uniformly and warmly reciprocated. Differences of opinion never had a personal flavor and his approachable style made people around him feel free to share reasoned arguments, even if they contradicted his original opinion on an issue. His sense of humor transcended differences in attitude that often impose insurmountable barriers to cooperation. I, and I'm sure the other staff of the Department of Taxation, will thank you for your decision to confirm Mr. Choy as our Director.

Very truly yours,

Donald Rousslang

Hawaii State Legislature
State Senate
Committee on Ways and Means

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

Thursday, April 15, 2021, 9:00 a.m. Room 211
Governor's Message 502 Confirmation of Director, Department of Taxation, ISAAC W. CHOY

My name is Russel H. Yamashita and I am a retired attorney and still licensed as a Certified Public Accountant (not in public practice) in the State of Hawaii. I have served in a number of positions in my career with the State of Hawaii as Securities Commissioner, the Hawaii State Employees Federal Credit Union as a board chair and member, as a chair of the board of director for my condominium association for 12 years, and on committees with national associations such as the American Bar Association and the North American Securities Administrators Association.

I have known ISAAC W. CHOY since 1961 as my neighbor and friend in Manoa Valley where we grew up. Isaac resume is on record for this hearing so I will not belabor your reading of his many qualifications and accomplishments of his career. Most of you on this committee already know of his abilities and strengths in his time in the State Legislature representing Manoa and serving on the House Finance committee.

It goes without saying, that Isaac is not only qualified for this appointed position, but is also probably the best suited for this position considering the economic quandary that is facing Hawaii in these very trying times. I only hope that the politicians in this legislature have the good sense to listen to his wise and learned solutions to the problems this government is now facing.

In conclusion, ISAAC W. CHOY should be unanimously approved by this committee and sent for the approval by the State Senate as soon as possible in order to allow him to get back to fixing the financial problems of our State.

GM-502

Submitted on: 4/12/2021 1:13:21 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

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

Comments:

I have known Isaac Choy for over 30 years and I strongly support his confirmation as the Director of Taxation. I know Isaac is a man of integrity, and he will do what is best for the State of Hawaii.

Mahalo for allowing me to testify on his behalf.

GM-502

Submitted on: 4/12/2021 1:25:54 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

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

Comments:

My name is Karen Gardner. I am in strong support of noinee, Isaac Choy, as the Director of the Department of Taxation.

I have known Mr. Choy for most of my adult life. He was my accountant, my son's baseball coach, fundraising committee, and as our community Representative. Through these years I grew to respect Mr. Choy a lot. He is very honest and truthful, even if it may not be what one wants to hear. I trust Mr. Choy because it is never about himself and he can put his personal opinions aside to do what is right and/or best for the mission that has been set forth. Besides, he is very smart, will research information and be ready for any challenge that is presented to him.

Thank you for allowing me to share my support.

Karen Gardner

April 15, 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: 4/12/2021 2:01:56 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Rodney M Harano	Individual	Support	No

Comments:

Based on his experience as a business owner, CPA, and legislator, Isaac understands the intricacies of taxation and its impact on the economy and business. He will serve the community and CPA profession well as Director of Taxation for the State of Hawaii.

I, hereby, submit my report in confirmation of Isaac W. Choy, as Director of Taxation.

Sincerely,

Rodney Harano

GM-502

Submitted on: 4/12/2021 2:44:30 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Michelle Tam	Individual	Support	No

Comments:

GM-502

Submitted on: 4/12/2021 3:01:27 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Scott J Gardner	Individual	Support	No

Comments:

Aloha,

My name is Scott Gardner, Owner/President of Scott Gardner & Co., LLC. I strongly support Governor's Message 502 nominating Isaac Choy as Director for the State Department.

I have known Isaac Choy for many of years from my community involvement and with my personal business. I met Issac when I coached his sons on the Manoa Paniolo Pop Warner football team. I later used him as my accountant, which he was very influential in starting my business venture. His technical support and mentorship have contributed to the success of my busness. With his advice, I was able to expand and create more job positiobs within my company.

From my experience with Isaac, I have deep trust with his financial wisom and can see it transpire throughout the State of Hawaii.

Thank you for consindering my testimony in support.

Mahalo Nui Loa!

Hawaii State Legislature
State Senate
Committee on Ways and Means

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

Thursday, April 15, 2021, 9:00 a.m. Room 211
Governor's Message 502 Confirmation of Director, Department of Taxation, ISAAC W. CHOY

My name is Russel H. Yamashita and I am a retired attorney and still licensed as a Certified Public Accountant (not in public practice) in the State of Hawaii. I have served in a number of positions in my career with the State of Hawaii as Securities Commissioner, the Hawaii State Employees Federal Credit Union as a board chair and member, as a chair of the board of director for my condominium association for 12 years, and on committees with national associations such as the American Bar Association and the North American Securities Administrators Association.

I have known ISAAC W. CHOY since 1961 as my neighbor and friend in Manoa Valley where we grew up. Isaac resume is on record for this hearing so I will not belabor your reading of his many qualifications and accomplishments of his career. Most of you on this committee already know of his abilities and strengths in his time in the State Legislature representing Manoa and serving on the House Finance committee.

It goes without saying, that Isaac is not only qualified for this appointed position, but is also probably the best suited for this position considering the economic quandary that is facing Hawaii in these very trying times. I only hope that the politicians in this legislature have the good sense to listen to his wise and learned solutions to the problems this government is now facing.

In conclusion, ISAAC W. CHOY should be unanimously approved by this committee and sent for the approval by the State Senate as soon as possible in order to allow him to get back to fixing the financial problems of our State.

TESTIMONY IN SUPPORT OF GM502

TO: Senator Donovan Dela Cruz, Chair
Senator Gil Keith-Agaran, Vice Chair
Members of the Senate Committee on Ways and Means

FR: Jill N. Tokuda
45-208 Wena Street
Kaneohe, Hawaii 96744

HEARING: Monday April 12, 2021; 9am

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

Thank you for the opportunity to testify in **strong support of GM502**, submitting for consideration and confirmation as the Director of the Department of Taxation (DoTax), Gubernatorial Nominee Isaac Choy.

I was fortunate to have worked with Isaac during his tenure in the State House of Representatives, and during that time came to appreciate and rely on his extensive knowledge and expertise as a tax practitioner and certified public accountant.

Isaac was also Chair of the 2005-2007 Tax Review Commission, which among other things, evaluated the regressivity of the General Excise Tax, the cost and benefits of various tax credits, exemptions, and deductions, and explored various income tax adjustments or credit. As Ways & Means Chair, I often referred back to this report and its commissioned research when considering and proposing tax policy changes.

As you know all too well, the DoTax is the life blood that keeps state government functioning. Given these unprecedented times we find ourselves in, a sharp mind and eye is required to lead DoTax to ensure that we not only respond swiftly, but justly, as we focus on building a stronger, more resilient economy.

Isaac's professional experience and knowledge both in tax policy and practice make him worthy of confirmation as DoTax Director. I humbly ask for your positive consideration of his nomination and appreciate this opportunity to provide my testimony in strong support.

TESTIMONY OF DAMIEN ELEFANTE
TO THE SENATE COMMITTEE ON WAYS AND MEANS
Thursday, April 15, 2021
9:30 am
CONFERENCE ROOM 211 & Videoconference

GOV. MSG 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.

Chair Dela Cruz, Vice Chair Keith-Agaran and members of the Committee on
Ways and Means. I am testifying in **support** of Isaac W. Choy confirmation as the
Director of the Department of Taxation.

I have gotten to know Mr. Choy since he was appointed to be the Director for the
Department of Taxation.

He is an arrant nominee at this time for the position of Director of the Department
of Taxation. His background in accounting and finance and experience working in the
private and public sectors confirms his specialized knowledge in taxation and
fiscal/financial accounting. His professional work experience as a legislator, controller,
and his certified public accountant business indicates that he understands accounting,
taxation, and policy. His professional affiliations of serving on the Tax Review
Commission and being a member or officer on various accountancy boards and
sections suggest his willingness to be involved in accounting and taxation beyond his
professional work capacity.

He seems to be committed and has a sanguine attitude to effect change and
achieve goals for the Department of Taxation for the duration of his term as Director.

I urge you to support the confirmation of Isaac W. Choy as the Director of
Taxation.

Thank you for the opportunity to provide testimony.

GM-502

Submitted on: 4/13/2021 7:25:42 AM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Myoung Oh	Individual	Support	No

Comments:

Aloha,

I'm writing in support of Governor's Message 502 in consideration and confirmation as the Director of the Department of Taxation nominee, Mr. Isaac Choy.

I have known Mr. Choy since and throughout his public service as a state legislator. Then and also now, he continues to venture into public service with the best intentions of improving the organization and people that he interacts with. His clear and thoughtful knowledge of issues and intelligent problem solver is greatly needed at a time when budget, transparency, and accounting are necessary to get the State out of this unfortunate crisis. Mr. Choy is a consummate professional and a leader that we can rely on.

It is with great pleasure that I submit a letter in support of his nomination and ask the Committee on Ways and Means to also do the same.

Mahalo.

TESTIMONY OF BOB TOYOFUKU IN SUPPORT OF THE NOMINATION OF
ISAAC CHOY AS DIRECTOR OF THE DEPARTMENT OF TAXATION

April 15, 2021

To: Chairman Donovan Dela Cruz and Members of the Senate Committee on Ways and Means:

My name is Bob Toyofuku and I have been primarily involved in government affairs for various clients over thirty five years. I am testifying in support of Isaac Choy as the Director of the Department of Taxation.

I have known former Representative Choy for over 10 years from the time when he was first elected to the House of Representatives in 2008. I had the opportunity to work on several issues for various clients with him throughout the years in his role as a legislator.

I feel that there is no question that he has the skills and knowledge in the area of taxes and taxation to be an effective Director of Taxation. When he was in the legislature I dealt with him on many issues involving taxes, tax credits and various accounting issues.

He was always focused on solving the problems and/or issues that he was confronted with and I am sure that he will do the same as the Director of the Department.

His problem solving skills and to find solutions makes him well suited to be the Director of the Department of Taxation.

I wholeheartedly support his nomination and urge this committee to recommend him for this position and for the Senate to confirm him as the Director of the Department of Taxation

Thank you for the opportunity to submit this testimony.

ERIC H. MATSUDA
CERTIFIED PUBLIC ACCOUNTANT
1481 S. King Street, Suite 540
Honolulu, Hawaii 96814
(808) 949-7651

Before the Committee on Ways and Means

Thursday, April 15, 2021 at 9:30 a.m.

Conference Room 211

Re: Support for GM 502

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

Chair Dela Cruz, Vice Chair Keith-Agaran and members of the committee, thank you for the opportunity to submit testimony on GM502.

I strongly support the nomination of Isaac W. Choy as the Director of the Department of Taxation. I have known Mr. Choy for over 30 years. As a practicing CPA and former legislator, Mr. Choy will serve the Department with his expertise and knowledge. He has the ability to communicate between the Tax Office and the tax practitioner community to get solve many of their problems.

Respectfully submitted,

Eric H. Matsuda, CPA

GM-502

Submitted on: 4/13/2021 12:20:21 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Shannon Alivado	Individual	Support	No

Comments:

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

I am writing in support of Governor's Message 502 in support of Isaac Choy as the Director of the Department of Taxation. Mr. Choy has committed much of his career to public service and has continued to do so in his new role. His commitment to the Manoa community was exemplified through his service as a State Legislator from 2008 to 2018. His willingness to serve within the Department of Taxation since August 2020 further exemplifies how he is willing to step forward as the state faces budget deficits. Mr. Choy is an ideal appointment to the Department of Taxation, as it is one of the key agencies responsible for ensuring our state has the financial wherewithal to continue to operate.

Thank you for the opportunity to testify and share my support of GM 502.

GM-502

Submitted on: 4/13/2021 8:27:13 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Ann Kobayashi	Individual	Support	No

Comments:

Ann Kobayashi submitting testimony in support of GM502

Bookkeeping and Payroll Services
Financial Statements
Small Business Consulting
Tax Preparation and Planning

Patrick L. Ing, CPA

April 13, 2021

Senate Committee on Ways and Means
Conference Room 211
State Capitol

RE: Support for GM502

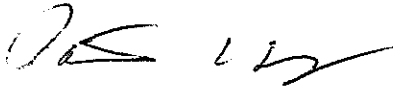
Chair Dela Cruz, Vice Chair Keith-Agaran and Committee Members:

I support GM502 and Mr. Issac Choy, CPA to be approved as State Tax Director. Mr. Choy has over 30 years of experience working in public accounting representing all types of taxpayers including individuals and businesses. He is highly respected within the accounting profession in Hawaii.

Mr. Choy has also served ten years in the State House of Representatives. He has knowledge and experience to guide the department and legislators.

Thank you for your consideration.

Sincerely,



Patrick L. Ing, CPA

GM-502

Submitted on: 4/13/2021 9:26:55 PM

Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Gladys Quinto Marrone	Individual	Support	No

Comments:

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

Thank you for the opportunity to submit testimony in **support** of Governor’s Message (GM) 502, nominating and confirming Mr. Isaac W. Choy as the Director for the Hawaii State Department of Taxation.

Prior to serving as Interim Director for the Department of Taxation, nominee Choy most recently served as controller of the Koolauloa Health Center in Kahuku, where he ensured all areas of compliance and regulatory reporting. He also maintained the clinic’s accounting records and prepared and administered the annual budget.

From 2008 to 2018, nominee Choy served in the House of Representatives at the Hawaii State Legislature. He is also a licensed Certified Public Accountant and once headed his own firm – Isaac W. Choy CPA, Inc., chaired the Tax Review Commission, and lectures statewide on ethics.

Nominee Choy’s relevant and extensive tax experience and dedication to public service will be instrumental in moving the Department and our State forward.

Thank you for the opportunity to submit my testimony in **support** of GM 502.

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: Thursday, April 15, 2021

Time: 9:00 a.m.

Place: Via Videoconference

From: Ashley H. Choy, Esq.

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 Ashley Choy and I am the proud, youngest child of Isaac Choy. I am testifying in strong support of Governor's Message 502, Gubernatorial, Isaac Choy, as the Director of the Department of Taxation (DoTax).

As his daughter, you may think I have insight as to what the true, "unfiltered" Isaac Choy looks like. However, as many people know, my dad does not filter anything for anyone. He is a born leader with strong opinions. But that does not mean he slams the door on other people's ideas. In fact, he does quite the opposite. His door is always open for others to challenge his position.

Over the last 28 years, I have observed my dad lead others, whether it's his employees at his CPA firm, his staff at the Capitol, or his players on my mustang baseball team. He always leads by example. For instance, my dad always expects his workers or players to put in 110%. This is not just an expectation for us but is also an expectation for himself. My dad has superior work ethic: always the first one in the office and often one of the last ones out the door. For years, he conducted one-on-one meetings with his employees to encourage them and to steer them in the right path. Even many past sports players have visited the office to seek guidance from him. And no matter how scary he sounded, his advice helped others travel down the right path.

My dad is the right candidate for this position and he will do an excellent job as the Director of the Department of Taxation. I strongly urge the committee to vote in support of Governor's message 502.

Best,



Ashley H. Choy, Esq.

LATE

GM-502

Submitted on: 4/14/2021 3:32:16 PM
Testimony for WAM on 4/15/2021 9:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Helen Nakano	Individual	Support	No

Comments:

The following is my testimony urging the appointment of Isaac W. Choy to serve as State Director of the Dept. of Taxation.

I was a client of Mr. Choy's CPA company for at least a dozen years before he retired and have recommended his services to others. I also worked with him as a volunteer of many community organizations including Malama Manoa, for which he served as Treasurer for 6 years; Be Ready Manoa, on disaster preparedness; and our local Neighborhood Security Watch. As the State Representative of District 23, he worked for us, his constituents, tirelessly. I have total trust in his honesty, integrity, his work ethics and dedication to service.



OCCPA LLC



April 14, 2021

Senate Committee on Ways and Means

Thursday, April 15, 2021; 09:30am

Conference Room 211

State Capitol

Re: Support for GM502 - Relating to Isaac W. Choy, CPA
As Gubernatorial Nominee for Director of Taxation

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

I have been an active practicing accountant and CPA in the State of Hawaii continuously, since 2073 and the founder and owner of OCCPA LLC, formerly known as Oshima Company CPA, since 1975. My work concentration has been primarily in the area of taxation.

I am also, an active member and Committee member of the Hawaii Association of Public Accountants, a past Governor of the National Society of Accountants representing Hawaii and a past Director and President of the Hawaii Society of Certified Public Accountants.

Based on my person experience working with Mr. Choy with in the CPA community for the past 40 plus years, I emphatically urge you to approve the appointment of Isaac W. Choi as State Director of Taxation. I know of no other person more qualified, competent and currently available for such appointment due to his long experience as a practicing CPA and leader in our professional community.

Sincerely,

(Dick) Isoo Oshima, CPA