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ISAAC W. CHOY
DIRECTOR OF TAXATION

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: Isaac W. Choy, Director
Department of Taxation

Date: April 12, 2021
Time: 9:00 A.M.
Place: Via Videoconference, Hawaii State Capitol

Re: G.M. 566, Submitting for Consideration and Confirmation as Chairperson of the Board of Taxation Review, 1st District (Oahu), Gubernatorial Nominee Glenn Sakuda

The Department of Taxation (Department) strongly supports the nomination of Glenn Sakuda as the Chairperson of the Board of Taxation Review (BOR), 1st Taxation District.

Mr. Sakuda is an extremely qualified candidate to serve as Chairperson, having served ably since his original nomination to the BOR last year. He earned a Bachelor of Business Administration in Accounting degree and a Juris Doctorate degree from the University of Washington School of Law. Mr. Sakuda is a licensed certified public accountant in good standing and is licensed to practice law in the State of Hawaii.

Mr. Sakuda is a well-recognized member of Hawaii's accounting community and tax law community and I believe that his extensive experience makes him an excellent candidate for this position.

Thank you for the opportunity to testify in support of the nomination and confirmation of Glenn Sakuda as Chairperson of the BOR, 1st Taxation District.

GM-566

Submitted on: 4/8/2021 6:12:23 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 Glenn Sakuda for the position of Chairperson of the Board of Taxation Review, 1st Taxation District. Glenn has decades of experience in public accounting, only recently retiring from a major CPA firm in town. Glenn is highly respected in the tax community as a solid technician and writer. I have personally worked with Glenn on mutual client matters and professional activities, and found him to be effective, polite and considerate. All of these attributes will serve him well as Chairperson of the Board of Review.

Thank you,

Ray Kamikawa