

DAVID Y. IGE
GOVERNOR

JOSH GREEN M.D.
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
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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. 750, Submitting for Consideration and Confirmation to the Tax Review
Commission, Gubernatorial Nominee Winston Wong**

The Department of Taxation (Department) strongly supports the nomination of Winston Wong to the Tax Review Commission.

Mr. Wong is an extremely qualified candidate to serve on this vital commission. He has significant experience in tax, accounting, and law, and is a well-respected and well-regarded member of Hawaii's legal community. He currently serves as Vice President of the Hawaii State Bar Association's Tax Section.

Thank you for the opportunity to testify in support of the nomination of Winston Wong to the Tax Review Commission.



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April 12, 2021

The Honorable Donovan Dela Cruz, Chair
and Committee Members
Committee on Ways & Means
Hawaii State Senate
State Capitol, Rm. 211
Honolulu, HI 96813

RE: GM 750 - Consideration and Confirmation to the Tax Review Commission, Gubernatorial Nominee Winston Wong, for a term to expire upon completion of its duties or dissolution.

Dear Honorable Donovan Dela Cruz and Committee Members:

I strongly support the nomination of Winston Wong to the Tax Review Commission. Winston is very knowledgeable, conscientious, and eager to serve our community as a member of the Tax Review Commission.

Winston has a wealth of experience assisting clients as an attorney. His service to clients is enhanced through Winston's experience and knowledge as a certified public accountant.

In addition to practicing law, Winston finds the time to balance in his life by sharing his musical talents as part of a musical group and participating in sporting activities.

I believe that Winston will be an asset to the Tax Review Commission. He has a strong legal and tax background, and has a willingness to give back to our community. I strongly urge this committee to consider and confirm to the Tax Review Commission, Gubernatorial Nominee Winston Wong.

Thank you for this opportunity to testify.

Very truly yours,

Danton S. Wong

GM-750

Submitted on: 4/8/2021 6:23:26 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 Winston's appointment to the Tax Review Commission. I supervise Winston on many client tax matters in the Chun Kerr LLP law firm. Winston is eager to learn about the practice of tax law and tax policy. His CPA background makes him well suited to applying his technical tax knowledge to real world client problems. Winston's background and education, together with his tax law practice, will serve as an important resource for the Commission. I am confident that he will be able to contribute significantly to the Commission's work.

Thank you,

Ray Kamikawa

GM-750

Submitted on: 4/12/2021 10:12:13 AM

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

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Jordan Inafuku | Individual | Support | No |

Comments:

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

I strongly support Mr. Wong's appointment to the Tax Review Commission.

I have known Mr. Wong personally since we were children and professionally since our law school days at the University of Hawaii at Manoa William S. Richardson School of Law. Through every experience and interaction, he consistently proves himself to be one of the most trustworthy and reliable people I have ever met. Now, as he grows his private practice and serves a diverse clientele, Mr. Wong's character continues to enhance his considerable work ethic and intellect.

His background and educational accomplishments make him well-suited for this appointment, and his desire to continuously learn and grow will only make him more and more effective throughout his term. But, his character--his consistency and grounded morality--will also guarantee something our State sorely needs: public service with integrity.

I fully support Mr. Wong's confirmation, and I am confident he will contribute significantly to the Commission's work.

Sincerely,

Jordan Inafuku

GM-750

Submitted on: 4/13/2021 11:08:56 AM

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

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| K. Piltz | Individual | Support | No |

Comments:

Chair Dela Cruz and Committee Members:

I write in strong support of Winston Wong for consideration and confirmation to the Tax Review Commission.

Winston has the knowledge, background and experience to serve on the Tax Review Commission. He is an excellent lawyer and has a strong background in taxes. He is diligent and has a perseverance that gives him the ability to look at all sides of an issue clearly and calmly, while coming up with creative solutions to problem solve.

Serving on Tax Review Commission provides Winston with one way to give back to our larger community, while still allowing him time to pursue his other passions and avocations.

I believe that he well qualified and will serve very well on the Tax Review Commission. I strongly urge you to support Winston Wong's nomination. Thank you for this opportunity to testify.



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April 9, 2021

Testimony Re: GM750 – Nomination to Tax Review Commission

Aloha Senators:

Thank you all for considering my nomination to the Tax Review Commission (the "Commission"). I greatly appreciate your time and attention. The chance to serve on the Commission is an opportunity for me to serve my home state and help residents and their representatives to evaluate and learn about the practical effects of Hawai'i's tax structure. I believe my education in accounting, experience as a practicing tax attorney, and desire to commit these tools to public service would be valuable assets to the State and the current members of the Commission.

The impact of Hawai'i's tax structure cannot be understated. Our State's tax laws are used not only to raise revenue for the State, but also to enact economic, social, and environmental policies through financial incentives. Yet, despite the omnipresent reach of Hawai'i's tax laws, they remain complex and imposing for anyone attempting to understand them. A public that understands how it is taxed is more likely to not only pay its taxes, but also pursue meaningful ways to make its system fairer, more equitable, and efficient. I hope to assist the Commission in its review of Hawai'i's tax system by rendering findings that are useful and understandable to the public. Thus, I humbly ask for your support for my nomination to the current vacancy on the Commission.

Attached with this testimony are copies of my responses to the Boards and Commissions questionnaire and my resume.

Mahalo,

Winston I. Wong, Esq.

- (1) Why do you wish to be a member of the Tax Review Commission?

Public service is both an honor and a duty for citizens committed to representative governance. As a native Hawaiian who intends to stay and raise his family in Hawai'i, I want to contribute my knowledge and skills to making my home a better place. I am privileged enough to understand tax law, a subject that most would find foreign, and want my education and professional experience to help the place that I call home. I believe that my background in tax and accounting will allow me to contribute to meaningful discussions on the Tax Review Commission (the "Commission") and ensure the fiscal stability of the State and its residents.

- (2) How do you perceive the role and responsibilities of a member of the Tax Review Commission?

The responsibilities of the Commission are clear under HRS § 232E-3. Members are entrusted with evaluating the State's tax structure using standards such as equity and efficiency and providing an evaluation to the legislature. In practice, I believe this requires members of the Commission to constantly solicit input from tax experts, residents and businesses in the State so that they can fully understand the effects and consequences of the current tax structure on all stakeholders. Members must then be honest and practical in their assessment of what can be done to make the State's tax structure more equitable, efficient and sustainable. Finally, given the complexity of tax law, members must make the Commission's findings as accessible and understandable as possible so that the public and their representatives can interpret and use the Commission's findings to evaluate policy decisions.

- (3) Given your understanding of the role and responsibilities of a member of the Tax Review Commission, why do you believe that you are qualified for the position? Please include a brief statement of your skills, expertise, or knowledge that would aid in your decision-making ability as a member of the Tax Review Commission.

I currently practice as a tax attorney at Chun Kerr LLP. My job affords me the opportunity to work with a variety of clients including individuals, nonprofits, and businesses – all of whom are affected by the State's tax laws. In addition, I have worked with the Department of Tax and Attorney General's office in addressing tax disputes. The experiences of all of these stakeholders should be accounted for in the Commission's evaluation of the State's tax structure. In addition to my legal practice experience, I hold bachelor's and master's degrees in accounting from the University of Denver, which will allow me to understand the accounting, valuation, and financial reporting concepts that the Commission regularly deals with.

- (4) What do you hope to accomplish during your term of service?

I hope to provide a practical and meaningful evaluation of the State's tax structure from a legal perspective. I would also work to make the Commission's report as clear, concise, and accessible as possible, in the hope of helping the public understand a subject of law that is often viewed as complex and confusing by the public.

- (5) Name three qualities that best describe you and that would make you stand out. How would these qualities benefit the Tax Review Commission?

I believe that am humble enough to admit that I cannot know everything about \ tax laws, which will allow me to be both open-minded and eager to hear viewpoints that might not coincide with my own. The more I learn while on the Commission, the more useful I will be.

I am also honest, which allows me to share my point of view even when my positions may not appear popular or easy to accept. I will be honest in my assessment of the State's tax structure and will critically approach topics that must be investigated.

I also believe that I am practical. I try to approach situations with an understanding that we cannot let perfect be the enemy of good. Tradeoffs are a fact of life, something that is especially true when it comes to tax law. I do not view a membership on the Commission as carte blanche to call for massive overhauls to our State's tax structure because if the Commission's suggestions are to be taken seriously, those suggestions must be feasible.

- (6) Name one previous experience that would make you stand out. How would this benefit the Tax Review Commission?

Prior to practicing law, I taught tennis at Kamehameha summer school. Teaching children from 3rd to 8th grade showed me how to take complex tasks, such as a tennis serve, and explain them in a way so that beginners could understand them. Being able to teach something is the hallmark of showing that you understand it. I look forward to educating the public in the same way on one of our more complex legal subjects while on the Commission.

- (7) Can you foresee any possible conflicts of interests that could arise during your service on the Tax Review Commission? How would you overcome any possible conflicts of interest?

Given the extensive range of the State's tax laws, the Commission's evaluation of the State's tax structure could touch on issues or topics that affect me and my clients. However, I do not believe that my actions on the Commission would create any benefits or conflicts of interest because of the analytical nature of the Commission's findings. Any of my suggestions while on the Commission would be openly discussed, vetted, and examined by other members before making it into the Commission's reports. I trust that all of the Commission's recommendations will undergo the necessary critical discussion before being issued. Furthermore, in the unlikely event that any conflict of interest does arise, I would be honest and forthcoming in disclosing that conflict with Commission members on the record so that they and the public could be fully apprised of the situation.

WINSTON ISAAC WONG

EDUCATION

William S. Richardson School of Law – University of Hawaii,
(Juris Doctor of Law)

University of Denver, Denver, CO
(Masters, Accounting)
(Bachelor of Sciences, Accounting)

Universidad del Museo Social Argentino, Buenos Aires, Argentina

Kamehameha High School, Honolulu, HI

EXPERIENCE

Associate Attorney, Chun Kerr LLP June 2018 – Present
Honolulu, HI

Advised clients as to tax structuring and disputes.
Represented clients in State/Federal civil litigation matters via written and oral advocacy.
Analyzed financial reporting of businesses, nonprofits, and homeowners associations.

Associate Attorney, Rush Moore LLP November 2016 – June 2018
Honolulu, HI

Drafted motions and memoranda in civil litigation matters.
Appeared for clients in hearings and conferences in Federal/State courts.
Advised clients in residential and commercial real estate transactions.

Legal Writing Teaching Assistant, William S. Richardson School of Law August 2014 – May 2016
Honolulu, HI

Conducted classes and tutoring sessions on legal writing and citations.
Graded student citations and assignments.

Program Instructor, Kamehameha Summer School Summers 2012 – 2014
Honolulu, HI

Conducted tennis classes for students from grades 5-8.
Managed student aids.

Intern, Law Office of Randall M.L. Yee, June – August 2011
Honolulu, HI

Organized and updated files and attended client meetings.
Drafted wills, living trusts, powers of attorney and health care directives.

EXPERIENCE, CONT.

Law Clerk Volunteer, Hawaii First Circuit Court

June – August 2010

Hon. Judge Steven S. Alm

Filed court papers.

Prepared dockets and files in the chambers.

Communicated with jurors, lawyers, and witnesses.

PROFESSIONAL CERTIFICATIONS

Hawaii State Bar Association

- Admitted to practice law in all Hawaii State and Federal Courts – 2016
- HSBA Tax Section Vice President - 2021

Certified Professional Account Examination

- Passed December 2014
- Not a practicing C.P.A.

Microsoft Certified Professional

- Microsoft Access 2010
- Microsoft Excel 2010

ACTIVITIES AND AWARDS

University of Hawaii:

- CALI Excellence for the Future Award – Criminal Justice
- 'Ahaui o Hawai'i – Member and Alaka'i
- Kaho'olawe Island Reserve Commission – Volunteer
- Law and Business Organization – Member
- University of Hawaii Law Review – Staff Editor
- Teaching Assistant – Legal Practice

University of Denver:

- Dean's List
- School of Accountancy Award for Excellence
- Beta Alpha Psi Member – Professional Accounting Honors Society
- Pioneer Business Review – Writer
- DU Project Homeless Connect – Volunteer
- DU Senior Connect (senior citizen outreach) - Volunteer

Denver Police Brotherhood Boxing - Boxer/Volunteer

- Volunteered in Denver Police Community Events
- Mentored at-risk youth
- Competed and trained

GM-750

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

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

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Tina Tsuchiyama | Individual | Support | No |

Comments:

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

My name is Tina Tsuchiyama and I am an attorney and current President of the Hawaii State Bar Association Tax Section. I submit this testimony in my individual capacity, in strong support of GM 750, for the consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, Winston Wong, for a term to expire upon completion of its duties or dissolution.

I have worked with Winston as board members of the HSBA Tax Section and know him personally during our time at the University of Hawaii at Manoa William S. Richardson School of Law. I have known Winston to be professional, hardworking, and a respected member of our community. I believe that Winston's integrity, experience, and CPA background makes him a well-suited candidate for the role.

Thank you very much for this opportunity to testify.

Respectfully,

Tina Tsuchiyama