

DAVID Y. IGE
GOVERNOR

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LT. GOVERNOR



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

From: Isaac W. Choy, Director
Department of Taxation

Date: Tuesday, March 15, 2022
Time: 10:00 A.M.
Place: Via Video Conference, State Capitol

**Re: G.M. 583, Submitting for Consideration and Confirmation to the
Taxation Board of Review, Gubernatorial Nominee William Curtis**

The Department of Taxation (Department) strongly supports the nomination of William Curtis to the Taxation Board of Review (BOR).

Mr. Curtis is an extremely qualified candidate for the BOR. He studied Accounting at Menlo College and has been a licensed general contractor in the State of Hawaii since 1996; his knowledge of budgeting and contract administration, as well as his extensive project management experience in both the public and private sectors, would bring a critical perspective to the BOR.

Mr. Curtis has also managed the construction of shopping malls, private residences, healthcare facilities, elementary schools, and affordable housing complexes. As the Transportation Director of Maui Economic Opportunity Inc., he managed the largest department of one of Maui's largest non-profits, demonstrating his passion for public service and his desire to give back to the community. All these factors make Mr. Curtis a terrific candidate to serve on the BOR.

Thank you for the opportunity to testify in support of the nomination and confirmation of William Curtis to the Board of Taxation Review.

GM-583

Submitted on: 3/13/2022 10:37:30 AM

Testimony for WAM on 3/15/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
GLENN M SAKUDA	Individual	Support	Written Testimony Only

Comments:

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

I strongly support GM 583 and the confirmation of William Curtis to the Taxation Board of Taxation Review.

The Taxation Board of Review has heard 10 cases over 7 hearing dates between November 2021 and February 2022. Mr. Curtis has participated and made contributions in all phases of each appeal including reading the case materials, identifying issues and additional facts needed, attending hearings, and participation in decision-making.

Mr. Curtis has knowledge and experience in the construction industry. His insight into interpreting construction-related documents has been valuable to the Board in determining facts. Mr. Curtis' experience on the Maui District Board of Review is also valuable to the current Board.

Glenn M. Sakuda

Chairperson, Taxation Board of Review

GM-583

Submitted on: 3/9/2022 8:18:27 AM

Testimony for WAM on 3/15/2022 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
WILLIAM CURTIS	Individual	Comments	Written Testimony Only

Comments:

March 9, 2022

Aloha WAM Committee,

I previously served on the Board of Tax Review – Maui District from 2017 to 2021 and was nominated to be one of the members of the new board, which I accepted pending your confirmation. The resume you have on file is from my original filing in 2017, I now work for another general contractor (SDC LLC, dba Dowbuilt) that specializes in custom homes. I remain based on Maui. Another volunteer position I have is as a member of the Maui County Board of Ethics (since 2018, term expiring 2023).

I believe I am the only non-CPA on the Board of Tax Review currently. I have lived on Maui and worked for various general contractors over the past 30+ years and am familiar with our tax laws as it relates to running a business in Hawaii in general and within the construction industry specifically.

If you have any additional questions for me prior to the hearing, please let me know. I was able to fly over to Oahu for the 2017 WAM meeting to meet the members in person, but I will not be able to be there next week for this hearing.

Mahalo,

Bill Curtis

Makawao, HI

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