

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. 585, Submitting for Consideration and Confirmation to the
Taxation Board of Review, Gubernatorial Nominee Valerie Peralto**

The Department of Taxation (Department) strongly supports the nomination of Valerie Peralto to the Taxation Board of Review (BOR).

Ms. Peralto is an extremely qualified candidate for the BOR, having ably served previously on the Board of Taxation Review for the Third Taxation District (Hawaii Island). She has significant experience as a Certified Public Accountant (CPA) in Hawaii and is President of her own accounting firm. She is passionate about improving the accounting profession here in our state, having served as the Continuing Education Chairperson for the Hawaii Association of Professional Accountants (HAPA)'s Big Island Chapter.

Ms. Peralto also contributes her time to the Rotary Club of South Hilo and Hui Mālama i ke Ala 'Ūlili, a community-based hui that promotes the growth of place-based ancestral knowledge, healthy food- and eco-systems, and strong 'ohana. Ms. Peralto's professional experience and her passion for service make her an ideal candidate for the BOR.

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

GM-585

Submitted on: 3/13/2022 10:39:52 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 585 and the confirmation of Valerie Peralto 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. Ms. Peralto 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.

Ms. Peralto has over 40 years in practice as a certified public accountant in Hawaii. She has a familiarity with Hawaii tax laws as they apply to diverse types of businesses. She is familiar with the accounting methods and record-keeping systems of a variety of businesses. Her knowledge and experience are assets to the Taxation Board of Review as, in many cases, we need to identify the relevant facts in complicated situations and decide complex tax issues. Ms. Peralto's experience on the Third District Board of Review is valuable to the current Board.

Glenn M. Sakuda

Chairperson, Taxation Board of Review