

DAVID Y. IGE  
GOVERNOR

JOSH GREEN M.D.  
LT. GOVERNOR



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**DEPARTMENT OF TAXATION**  
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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. 586, Submitting for Consideration and Confirmation to the  
Taxation Board of Review, Gubernatorial Nominee Darryl Komo**

The Department of Taxation (Department) strongly supports the nomination of Darryl Komo to the Taxation Board of Review (BOR).

Mr. Komo is an extremely qualified candidate for the BOR. He has a Masters of Business Administration from the University of Hawaii and over 46 years of accounting experience. He also previously served on the State of Hawaii Board of Public Accountancy and in key leadership positions in both the Hawaii Association of Public Accountants and the Hawaii Society of Certified Public Accountants.

Mr. Komo also served on the Audit Committee for the Honolulu Community Action Program, a nonprofit delivering need-based human services to the economically challenged on the island of Oahu. His extensive professional experience and dedication to public service make him a superb candidate for the BOR.

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

**GM-586**

Submitted on: 3/13/2022 10:42:04 AM

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

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Testify</b>            |
|---------------------|---------------------|---------------------------|---------------------------|
| GLENN M SAKUDA      | Individual          | Support                   | Written Testimony<br>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 586 and the confirmation of Darryl Komo 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. Komo 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. Komo has over 40 years in practice as a certified public accountant in Hawaii. He has a familiarity with Hawaii tax laws as they apply to diverse types of businesses. He is familiar with the accounting methods and record-keeping systems of a variety of businesses. His 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.

Glenn M. Sakuda

Chairperson, Taxation Board of Review