

JOSH GREEN, M.D.
GOVERNOR



DOUGLAS MURDOCK
CHIEF INFORMATION
OFFICER

OFFICE OF ENTERPRISE TECHNOLOGY SERVICES

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Testimony of
DOUGLAS MURDOCK
Chief Information Officer
Enterprise Technology Services

Before the

SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 518
NOMINATION OF GARY SUGANUMA, DIRECTOR, DEPARTMENT OF TAXATION
Monday, April 3, 2023

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

I am writing in support of Governor Josh Green's nomination of Gary Suganuma as Director of the Department of Taxation (DOTAX).

Mr. Suganuma has served as the Supervising Deputy Attorney General for the Department of the Attorney General, Tax & Charities division since 2017 where he managed and coordinated legal services related to the matters of tax appeal, foreclosure, bankruptcy, administrative rulemaking procedures, legislative efforts, and fundraising.

He previously served as the Deputy Attorney General for the Department of the Attorney General, Education division for six years, leading all aspects of litigation and settlement cases for the Department of Education and the Board of Education.

I am pleased to support his confirmation.

Thank you for the opportunity to provide testimony on this measure.



TESTIMONY BY:
EDWIN H. SNIFFEN
DIRECTOR

Deputy Directors
DREANALEE K. KALILI
TAMMY L. LEE
ROBIN K. SHISHIDO
JAMES KUNANE TOKIOKA

STATE OF HAWAII
DEPARTMENT OF TRANSPORTATION
869 PUNCHBOWL STREET
HONOLULU, HAWAII 96813-5097

Monday, April 3, 2023
9:45 A.M.
Conference Room 211 & Videoconference
State Capitol

In consideration of
Governor's Message 518
Submitting for consideration and confirmation as the Director, Department of Taxation,
Gubernatorial Nominee, Gary Suganuma

Senate Committee on Ways and Means

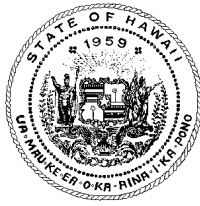
The Department of Transportation (DOT) **supports** the confirmation of Gary Suganuma as the Director of the Department of Taxation (DOTAX).

Mr. Suganuma received his Juris Doctor from the University of Pacific, McGeorge School of Law and his bachelors from the University of Hawaii. Mr. Suganuma recently served as the Supervising Deputy Attorney General for the Department of the Attorney General, Tax & Charities division since 2017. He managed and coordinated legal services related to the matters of tax appeal, foreclosure, bankruptcy, administrative rulemaking procedures, legislative efforts, and fundraising.

The DOT believes that Mr. Suganuma background makes him an ideal candidate to serve as Director for DOTAX.

Thank you for the opportunity to provide testimony.

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



JORDAN LOWE
DIRECTOR

MICHAEL VINCENT
Deputy Director
Administration

SYLVIA LUKE
LT GOVERNOR
KE KE'ENA

STATE OF HAWAII | KA MOKU'ĀINA O HAWAII
DEPARTMENT OF LAW ENFORCEMENT

Ka 'Oihana Ho'okō Kānāwai

1177 Alakea Street
Honolulu, Hawaii 96813

VACANT
Deputy Director
Law Enforcement

No.

TESTIMONY ON GOVERNOR MESSAGE NO. 518
RELATING TO THE NOMINATION OF GARY SUGANUMA
TO BE THE DIRECTOR, DEPARTMENT OF TAXATION

By

Jordan Lowe, Director

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Monday, April 3, 2023; 9:45 a.m.
CR211 & Via Video Conference

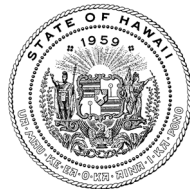
Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

I submit this testimony in support of the nomination and confirmation of Gary Suganuma as the Director of the Department of Taxation (DoTax).

Mr. Suganuma has extensive work experience within the private and state government sector. His over twenty-five years of work experience in management and leadership roles, and legal experience make him a highly qualified candidate to take on the complexities of the duties and responsibilities, and the authority as the Director for DoTax.

Thank you for the opportunity to provide testimony in support of Governor's Message 518 and the confirmation of Mr. Suganuma.

JOSH GREEN, M.D.
GOVERNOR



LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT

WRITTEN TESTIMONY BY
LUIS P. SALAVERIA
DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

TO THE
SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 518

April 3, 2023
9:45 a.m.
Room 211 & Videoconference

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR,
DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, GARY SUGANUMA,
FOR A TERM TO EXPIRE 12-07-2026.

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

I strongly support the appointment of Gary Suganuma to the position of Director of the Department of Taxation. I am working with Mr. Suganuma in my professional capacity as Director of Finance. We worked together on the Governor's "Green Affordability Plan" and I saw first hand his command of the State's tax issues.

Governor Green's administration shares his priorities of homelessness and housing, the cost of living, climate change, and health care for the people of Hawai'i. We are committed to take action to make the needed changes to move Hawai'i forward.

Mr. Suganuma is an integral part of a team that is dedicated to achieving the goals of this administration in an honest, transparent, accountable, and responsive manner.

Mr. Suganuma has been serving as the Director at the Department of Taxation since December 2022. Prior to that, he practiced law in Hawai'i from 2000 to 2011 and worked at the Department of the Attorney General since 2011 as the Deputy Attorney General for the Education Division, and more recently as the Supervising Deputy Attorney General for the Tax & Charities Division from 2017. His work experience will benefit the department and the State; therefore, I support his/her confirmation.

Thank you for the opportunity to provide testimony.

JOSH GREEN, M.D.
GOVERNOR

SYLVIA LUKE
LIEUTENANT GOVERNOR



JADE T. BUTAY
DIRECTOR

WILLIAM G. KUNSTMAN
DEPUTY DIRECTOR

STATE OF HAWAII
KA MOKU'ĀINA O HAWAII
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS
KA 'OIHANA PONO LIMAHANA

April 3, 2023

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

Date: Monday, April 3, 2023

Time: 9:45 am

Place: Conference Room 211 & Videoconference, State Capitol

From: Jade T. Butay, Director
Department of Labor and Industrial Relations (DLIR)

Re: GM 518; Submitting for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, GARY SUGANUMA, for a term to expire at noon on 12-07-2026.

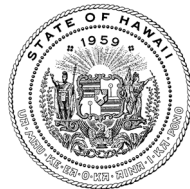
The Department of Labor and Industrial Relations **strongly supports** the confirmation of Gary Suganuma as Director for the Department of Tax (DoTAX).

Mr. Suganuma possesses the knowledge and experience to successfully lead the DoTAX. Mr. Suganuma served in the Department of the Attorney General's Education and Tax and Charities Divisions and most recently served as the Supervising Deputy for the Tax and Charities Division where he managed, coordinated, and provided critical legal services to DoTAX in connection with tax appeal, foreclosure, and bankruptcy cases, administrative rulemaking procedures, and contract and legislative matters. He also supervised the Attorney General's regulatory oversight of charitable fundraising in the State and the protection of charitable assets.

Mr. Suganuma is an exemplary nominee to lead the DoTax. His experiences leading the divisions and advising the DoTax will enable him to meet many of the challenges DoTAX will be facing. Mr. Suganuma is a highly motivated and dedicated public servant with a strong work ethic that possesses a solid understanding of how imperative the modernization of the tax system is to the State. His sterling reputation gives him the integrity to ensure DoTAX will fairly and effectively collect the taxes owed by businesses and individuals. We look forward to working with him

Thank you for the opportunity to provide testimony in support of Governor's Message 518.

JOSH GREEN, M.D.
GOVERNOR



LUIS P. SALAVERIA
DIRECTOR

SABRINA NASIR
DEPUTY DIRECTOR

EMPLOYEES' RETIREMENT SYSTEM
HAWAII EMPLOYER-UNION HEALTH BENEFITS TRUST FUND
OFFICE OF THE PUBLIC DEFENDER

STATE OF HAWAII
DEPARTMENT OF BUDGET AND FINANCE
Ka 'Oihana Mālama Mo'ohelu a Kālā
P.O. BOX 150
HONOLULU, HAWAII 96810-0150

ADMINISTRATIVE AND RESEARCH OFFICE
BUDGET, PROGRAM PLANNING AND MANAGEMENT DIVISION
FINANCIAL ADMINISTRATION DIVISION
OFFICE OF FEDERAL AWARDS MANAGEMENT

WRITTEN TESTIMONY BY
SABRINA NASIR
DEPUTY DIRECTOR, DEPARTMENT OF BUDGET AND FINANCE

TO THE
SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 518

April 3, 2023
9:45 a.m.
Room 211 & Videoconference

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DIRECTOR,
DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, GARY SUGANUMA,
FOR A TERM TO EXPIRE AT NOON ON 12-07-2026.

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

I strongly support the appointment of Gary Suganuma to the position of Director of the Department of Taxation. I am working with Mr. Suganuma in my professional capacity as Deputy Director of Finance.

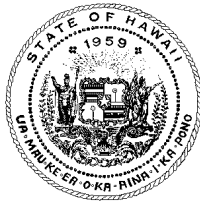
Governor Green's administration shares his priorities of homelessness and housing, the cost of living, climate change, and health care for the people of Hawai'i. We are committed to take action to make the needed changes to move Hawai'i forward.

Mr. Suganuma is an integral part of a team that is dedicated to achieving the goals of this administration in an honest, transparent, accountable, and responsive manner.

Mr. Suganuma has been serving as the Director at the Department of Taxation since December 2022. Prior to that, he practiced law in Hawai'i from 2000 to 2011 and worked at the Department of the Attorney General since 2011 as the Deputy Attorney General (DAG) for the Education Division, and more recently as the Supervising DAG for the Tax & Charities Division from 2017. His work experience will benefit the department and the State; therefore, I support his confirmation.

Thank you for the opportunity to provide testimony.

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII
DEPARTMENT OF PUBLIC SAFETY
Ka 'Oihana Ho'opalekana Lehulehu
1177 Alakea Street
Honolulu, Hawaii 96813

TOMMY JOHNSON
DIRECTOR

Melanie Martin
Deputy Director
Administration

Michael J. Hoffman
Acting Deputy Director
Corrections

William F. Oku
Deputy Director
Law Enforcement

No. _____

TESTIMONY ON GOVERNOR MESSAGE NO. 518
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE
DIRECTOR, DEPARTMENT OF TAXATION,
GUBERNATORIAL NOMINEE GARY SUGANUMA

By
Tommy Johnson, Director

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair

Monday, April 3, 2023; 9:45 a.m.
State Capitol, Conference Room 211 & Via Video Conference

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

I submit this testimony in support of the nomination and confirmation of Gary Suganuma as the Director, Department of Taxation (DoTax). His work experience in both, the private and government sectors, coupled with his legal background as a Supervising Deputy Attorney General, make Mr. Suganuma well-suited and ready to lead DoTax moving forward.

He has the in-depth knowledge, leadership and managerial skills needed to lead such a complex and far-reaching department. I strongly urge the committee to recommend advise and consent for this highly qualified nominee.

Thank you for the opportunity to provide testimony in support of Governor's Message No. 518 and the confirmation of Mr. Gary Suganuma.



JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA

STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAI'I
OFFICE OF THE DIRECTOR
DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS
KA 'OIHANA PILI KĀLEPA
335 MERCHANT STREET, ROOM 310
P.O. BOX 541
HONOLULU, HAWAII 96809
Phone Number: (808) 586-2850
Fax Number: (808) 586-2856
cca.hawaii.gov

NADINE Y. ANDO
DIRECTOR | KA LUNA HO'OKELE

DEAN I HAZAMA
DEPUTY DIRECTOR | KA HOPE LUNA HO'OKELE

Testimony of
DEAN I HAZAMA
Deputy Director for the
Department of Commerce and Consumer Affairs

Before the
Senate Committee on Ways and Means
Monday, April 3, 2023
9:45 AM
Conference Room 211

TESTIMONY ON GOVERNOR'S MESSAGE 518 RELATING TO
GUBERNATORIAL NOMINEE GARY SUGANUMA
DIRECTOR OF THE DEPARTMENT OF TAXATION

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

I strongly support the confirmation of Gary Suganuma to the position of Director for the Department of Taxation.

His knowledge and experience as Deputy Attorney General for the Department of Taxation positions him well to lead the many diverse and critical responsibilities of the department. In addition, Gary Suganuma's previous private litigation work will benefit the State in expeditiously resolving tax litigation and appeal cases.

He has always demonstrated a positive leadership style, willingness to help those in need, is unafraid to tackle the tough issues but most importantly, is the best qualified person for this position.

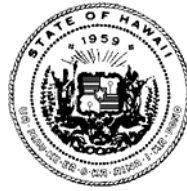
As Governor Green's administration is committed to addressing the many issues facing our State in a direct and forthright manner, Gary Suganuma will be an integral

Testimony of Dean I Hazama
G.M. 518
Page 2 of 2

part of the team to achieve the goals of this administration in an honest, transparent, accountable, and responsive manner.

Thank you for the opportunity to provide testimony.

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



CATHY BETTS
DIRECTOR
KA LUNA HO'OKELE

JOSEPH CAMPOS II
DEPUTY DIRECTOR
KA HOPE LUNA HO'OKELE

STATE OF HAWAII
KA MOKU'ĀINA O HAWAI'I
DEPARTMENT OF HUMAN SERVICES
KA 'OIHANA MĀLAMA LAWELAWE KANAKA
Office of the Director
P. O. Box 339
Honolulu, Hawaii 96809-0339

April 1, 2023

TO: The Honorable Senator Donovan M. Dela Cruz, Chair
The Honorable Senator Gilbert S.C. Keith-Agaran, Vice Chair
Senate Committee on Ways and Means

FROM: Cathy Betts, Director
Joseph Campos II, Deputy Director

SUBJECT: **Testimony in Support**
G.M. 518, Submitting for consideration and confirmation as the Director,
Department of Taxation, Gubernatorial Nominee, GARY SUGANUMA

Hearing: April 3, 2023, at 9:45 am
Conference Room 225 & Videoconference

We, Cathy Betts and Joseph Campos II, serve as the Director and Deputy Director of the Department of Human Services. We are testifying in **SUPPORT** of Governor's Message 518, Gubernatorial Nominee, Gary Suganuma, as the Director of the Department of Taxation (DOTAX).

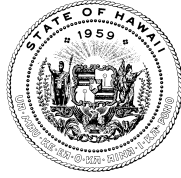
Mr. Suganuma's background and extensive experience in taxation legal issues qualify him for appointment as Director of DOTAX. Mr. Suganuma has over 25 years of experience in the public and private sectors and specifically served as the Supervising Deputy Attorney General for the Tax and Charities division. He is committed to the people of Hawaii and ensuring that the State has a strong financial footing.

During the last four months, since December 2022, Mr. Suganuma has addressed issues of taxation and has worked with departments and the legislature to implement new programs.

Thank you for allowing us to testify in **SUPPORT** of Governor's Message 518 and Gary Suganuma.

JOSH GREEN, M.D.
GOVERNOR
STATE OF HAWAII
*Ke Kia'āina o ka Moku'āina 'o
Hawai'i*

SYLVIA J. LUKE
LT. GOVERNOR
STATE OF HAWAII
*Ka Hope Kia'āina o ka Moku'āina
'o Hawai'i*



KALI WATSON
CHAIRMAN, HHC
Ka Luna Ho'okele

KATIE L. DUCATT
DEPUTY TO THE CHAIRMAN
Ka Hope Luna Ho'okele

STATE OF HAWAII
DEPARTMENT OF HAWAIIAN HOME LANDS

Ka 'Oihana 'Āina Ho'opulapula Hawai'i

P. O. BOX 1879
HONOLULU, HAWAII 96805

**TESTIMONY OF KALI WATSON, CHAIRMAN
HAWAIIAN HOMES COMMISSION
BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS
HEARING ON APRIL 3, 2023 AT 9:45AM IN CR 211**

IN SUPPORT OF

GM 518

for consideration and confirmation as the Director,
Department of Taxation,
Gubernatorial Nominee, **GARY SUGANUMA**,
for a term to expire 12-07-2026

April 3, 2023

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

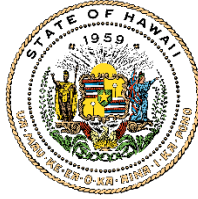
Thank you for the opportunity to provide testimony in support of Gary Suganuma as the Director of Taxation (DoTax).

Mr. Suganuma's vast legal work experience will be instrumental toward the success and integrity of DoTax. DHHL is confident that Mr. Suganuma's experience in providing legal representation for agencies such as the Department of Education, as well as his managerial work at the Department of the Attorney General will be an asset for successful collaboration with and among other state agencies and non-government organizations as well.

DHHL looks forward to working in partnership with Gary Suganuma and we respectfully ask your committee to advise and consent to this nomination. Thank you for your consideration of our testimony.

JOSH GREEN, M.D.
GOVERNOR | KE KIA'ĀINA

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA



**STATE OF HAWAII | KA MOKU'ĀINA 'O HAWAII'
DEPARTMENT OF LAND AND NATURAL RESOURCES
KA 'OIHANA KUMUWAIWAI 'ĀINA**

P.O. BOX 621
HONOLULU, HAWAII 96809

DAWN N.S. CHANG
CHAIRPERSON
BOARD OF LAND AND NATURAL RESOURCES
COMMISSION ON WATER RESOURCE
MANAGEMENT

LAURA H.E. KAAKUA
FIRST DEPUTY

M. KALEO MANUEL
DEPUTY DIRECTOR - WATER

AQUATIC RESOURCES
BOATING AND OCEAN RECREATION
BUREAU OF CONVEYANCES
COMMISSION ON WATER RESOURCE
MANAGEMENT
CONSERVATION AND COASTAL LANDS
CONSERVATION AND RESOURCES
ENFORCEMENT
ENGINEERING
FORESTRY AND WILDLIFE
HISTORIC PRESERVATION
KAHOOLAWE ISLAND RESERVE COMMISSION
LAND
STATE PARKS

**Testimony of
DAWN N. S. CHANG
Chairperson**

**Before the Senate Committee on
WAYS AND MEANS**

**Monday, April 3, 2023
9:45 AM
State Capitol, Conference Room 211**

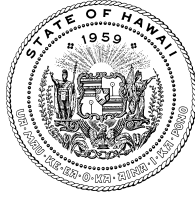
**In consideration of
GOVERNOR'S MESSAGE 518
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS DIRECTOR,
DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, GARY SUGANUMA,
FOR A TERM TO EXPIRE 12-07-2026**

Governor's Message 518 submits for confirmation as Director, Department of Taxation, Gubernatorial Nominee, Gary Suganuma, for a term to expire 12-07-2026. **The Department of Land and Natural Resources (Department) supports this measure.**

The Department acknowledges the work and commitment of Mr. Gary Suganuma in an esteemed law career with turns in public and private practice as an associate attorney, Deputy Attorney General (Education), and currently, Supervising Deputy Attorney General (Tax & Charities). His supervisory work assisting the Department of Taxation in tax appeal, foreclosure, and bankruptcy lawsuits, in addition to legislative, rulemaking, and collection matters provides him the perspective and judgement for effective leadership and sound decision-making for Hawai'i.

Mr. Suganuma's extensive knowledge and experience in management and coordination of the Tax and Charities Division at the Department of the Attorney General demonstrates his exceptional ability to serve as Director for the Department of Taxation.

Mahalo for the opportunity to testify in support of Governor's Message 518.



EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

Testimony of
Josh Green, M.D.
Governor, State of Hawaii

Before the
Senate Committee on Ways and Means

Monday, April 3, 2023
9:45 a.m.
State Capitol, Conference Room 211 and Videoconference

In consideration of
Governor's Message No. 518

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Senate Committee on Ways and Means:

I respectfully request your favorable consideration of Governor's Message No. 518, appointment of Gary Suganuma to serve as Director, Department of Taxation.

As the Director of Taxation-nominee, Gary brings to the Department of Taxation over a decade of state government experience. For over five years, Gary served as Supervising Deputy Attorney General in the Tax & Charities Division of the Department of the Attorney General. During this time, he supervised and coordinated the provision of legal services to the Department of Taxation which included representation in tax appeal, foreclosure, bankruptcy, and other lawsuits regularly filed against the Department. Gary's responsibilities also included assisting the Department of Taxation with legislative, rulemaking, contract, investigatory, and collection matters, which included working closely with the Director of Taxation's Office, Rules Office, and Compliance Division, and advising the Board of Taxation Review, Council on Revenues, and Tax Review Commission.

Gary's ability to communicate well is an asset to the work that he does and to his professional accomplishments. His abilities to digest tax, legal, regulatory, compliance, and other complex information; analyze and interpret the information; and communicate the information effectively have been invaluable to policy; legislation; administering and

Testimony of Office of the Governor
Governor's Message No. 518
April 3, 2023
Page 2

enforcing the laws of our State; and fulfilling the responsibilities of the positions he has held, including as the Director of Taxation-nominee.

Gary's work experiences in the public and private sectors also include Deputy Attorney General in the Department of the Attorney General Education Division, where he represented the Department of Education and Board of Education in administrative, trial court, and appellate proceedings; and Associate Attorney to two law firms, where he practiced primarily in the areas of commercial, construction, and foreclosure litigation and insurance defense litigation. His understanding of government and its processes, expertise in laws and regulations that govern the tax process; and ability to foster a culture of teamwork, collaboration, and accomplishment make Gary an excellent nominee to lead the Department of Taxation.

Gary earned a Juris Doctor from the University of the Pacific McGeorge School of Law and Bachelor of Business Administration in marketing from the University of Hawaii at Manoa.

I have every confidence that Gary Suganuma will serve the State and community well as Director of Taxation.

Mahalo for your consideration.

JOSH GREEN, M.D.
Governor

SYLVIA LUKE
Lt. Governor



SHARON HURD
Chairperson, Board of Agriculture

MORRIS M. ATTA
Deputy to the Chairperson

State of Hawai'i
DEPARTMENT OF AGRICULTURE
KA 'OIHANA MAHI'AI
1428 South King Street
Honolulu, Hawai'i 96814-2512
Phone: (808) 973-9600 FAX: (808) 973-9613

**TESTIMONY OF SHARON HURD
CHAIRPERSON, BOARD OF AGRICULTURE**

BEFORE THE SENATE COMMITTEE ON WAYS AND MEANS

**MONDAY, APRIL 3, 2023
9:45 AM
CONFERENCE ROOM 211 & VIDEOCONFERENCE**

GOVERNORS MESSAGE NO. 518

Submitting for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, **GARY SUGANUMA**, for a term to expire at noon on 12-07-2026.

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

Thank you for the opportunity to testify in support of Gubernatorial Nominee, Gary Suganuma as Director of the Department of Taxation.

Gary's resume demonstrates his record of success and is an indication of his future success serving the State. Respectfully requesting your vote to confirm Gary Suganuma's nomination to serve as the Director, Department of Taxation.

Thank you for the opportunity to testify on this measure.



RICHARD T. BISSEN, JR.
Mayor

KEKUHAUPIO R. AKANA
Managing Director



SCOTT K. TERUYA
Director

STEVE A. TESORO
Deputy Director

DEPARTMENT OF FINANCE
COUNTY OF MAUI
200 SOUTH HIGH STREET
WAILUKU, MAUI, HAWAII 96793
www.mauicounty.gov

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

FROM: Scott K. Teruya, Director of Finance

DATE: Monday, April 3, 2023

SUBJECT: SUPPORT OF GOVERNOR'S MESSAGE 518 RELATING TO NOMINEE
GARY SUGANUMA FOR DIRECTOR, DEPARTMENT OF TAXATION

Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

I respectfully offer strong support of the confirmation of Mr. Gary Suganuma to the position of Director for the Department of Taxation.

While my experience working with Mr. Suganuma has been short, I can affirm that he has been extremely accessible and supportive in conducting business between the County and State. He has been instrumental in addressing our challenges and questions in administering the Maui County Transient Accommodations Tax program that was adopted last fiscal year. He took the time to listen and thoroughly understand our concerns, and has made himself available repeatedly in navigating the requirements of this program.

Further, as HB1363 continues to move forward in the legislature, Mr. Suganuma has been extremely helpful in assisting the County Department of Finance in understanding the process of implementation for the General Excise Surcharge Tax program in an effort to ensure administrative readiness and compliance to launch the program in January 1, 2024.

Mr. Suganuma has demonstrated a high level of professionalism and care in his responsibilities, and prioritizes productive and positive working relationships with his counterparts. If appointed, I am certain his presence and leadership will be greatly beneficial to the State and its partners.

Thank you for the opportunity to provide testimony in strong support of the appointment of Mr. Suganuma, and GM518. Mahalo for your consideration.

DEPARTMENT OF FINANCE

REIKO MATSUYAMA, DIRECTOR

MICHELLE L. LIZAMA, DEPUTY DIRECTOR



DEREK S.K. KAWAKAMI, MAYOR
MICHAEL A. DAHLIG, MANAGING DIRECTOR

Testimony of Reiko Matsuyama
Director of Finance, County of Kaua'i

Before the
Committee on Ways and Means
April 3, 2023, 9:45 AM
Conference Room 211 & Via Videoconference

In consideration of
GM 518
Appointment for Gary Suganuma
Department of Taxation, Director

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

I am honored to testify in strong support for the appointment of Gary Suganuma as the Director of Taxation. The County of Kaua'i works closely with the State Department of Taxation and Mr. Suganuma has committed to enhancing the relationship to find more avenues for cooperation.

The Department of Taxation played an instrumental role in helping us stand up our own Kaua'i Transient Accommodations Tax. We have challenges that lie ahead, and I am confident that Mr. Suganuma's appointment would assure us the support that we need to be successful. He has committed resources towards strengthening the collaborative efforts between the State and the counties and has been responsive in the interactions that we have had.

Mr. Suganuma's experience in the Attorney General's office will assist him in making timely decisions for the Department of Taxation. I am confident in Mr. Suganuma's ability to lead and ask this Honorable Committee to advise and consent to his nomination and forward to the full Senate for consideration.

Mahalo for your consideration of this testimony.

Testimony of
Pacific Resource Partnership

Senate Committee On Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

GM 518—Confirmation of Mr. Gary Sukanuma as Director of the Department of Taxation
Monday, April 3, 2023
9:45 A.M.

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

Pacific Resource Partnership (PRP) is a non-profit market recovery trust fund which represents approximately 7,000 men and women union carpenters and 240 large and small contractors. With our expertise in research, compliance, marketing, and project advocacy, we are committed to building a stronger, more sustainable Hawaii in a way that promotes a vibrant economy, creates jobs, and enhances the quality of life for all residents of Hawaii.

PRP writes in **strong support** of GM 518, confirming Mr. Gary Sukanuma as the Director of the Department of Taxation.

Mr. Sukanuma has valuable work experience in both the private and public sectors. Most recently, he served as Supervising Deputy Attorney General for the Tax and Charities Division, where he advised and represented the Department of Taxation in tax appeals and other tax matters. He also supervised the Attorney General's regulatory oversight of charitable fundraising and protection of charitable assets. Mr. Sukanuma's work experience and commitment to serve the public renders him well suited to serve as Director of the Department of Taxation.

Given the above, we respectfully ask for your favorable consideration on Ms. Sukanuma's confirmation.



YOSHIDA & ASSOCIATES
ATTORNEYS AT LAW

A LAW CORPORATION

P.O. BOX 61474
HONOLULU, HAWAII 96839-1474
PHONE: 808-206-9890 FAX: 808-206-9898

April 1, 2023

The Honorable Donovan Dela Cruz, Chair,
and Members of the Senate Ways and Means Committee
Hawaii State Capitol
415 South Beretania Street
Honolulu, Hawaii 96813

Re: **GM518** – Confirmation Hearing for Gary Sukanuma as Tax Director

Dear Chair Dela Cruz and Members of the Committee:

It is a privilege for me to support the nomination of Mr. Gary Sukanuma as the state's Director of Taxation.

Mr. Sukanuma possesses all the qualities and characteristics to be an outstanding Director of Taxation. He is independent, understanding, sincere, courteous, compassionate, and fair. His character and honesty are unquestionable. Without a doubt, his integrity is beyond reproach.

In my dealing with Gary, he has always been a true professional. Patient and respectful, Gary has the keen ability and has demonstrated that he is able to listen to truly divergent points of view and resolve the issues in a fair and compassionate way.

Mr. Sukanuma is an accomplished attorney and litigator. As the Supervising Deputy Attorney General in charge of the Tax Division, he possesses a unique set of skills and insight on tax issues that clearly gives him the ability to effectively and efficiently manage and improve the Department of Taxation.

Undeniably hardworking, Gary has returned phone calls even after the state's regular hours of work. I know he will work as many hours as necessary to get the job done.

With his extensive experience, Mr. Sukanuma is well suited to serve as the state's Director of Taxation and I strongly urge your support of his nomination.

Sincerely,



RANDAL YOSHIDA



Senator Donovan Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair
Committee on Ways and Means

Monday, April 3, 2023
9:45 a.m.; Conference Room 211

RE: GM 518 – Submitting for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, GARY SUGANUMA, for a term to expire at noon on 12-07-2026 – IN SUPPORT

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

We appreciate the opportunity to offer testimony in **UNEQUIVOCAL SUPPORT** for the confirmation of Gary Suganuma as the Director for the Department of Taxation.

Retired founder Jeff Watanabe knew Gary and his family even before Gary went to law school. Current and former attorneys at our law firm met Gary when he was in law school and then later clerked for the Honorable Gail Nakatani. He was a welcomed addition to Watanabe Ing (WI) in 2003.

We cherish the eight years that Gary was part of the law firm and he remains part of the WI Ohana. I have personally worked on matters with Gary when he was the Deputy Attorney General for the Department of Taxation on various court cases.

Throughout these experiences, we know Gary to be trustworthy and loyal to his employer – whether it be at Watanabe Ing or with the State of Hawaii. He worked hard for our law firm when it was managed by Jeff Watanabe and then Douglas Ing.

In our interactions, Gary has been amicable in personality and practical in negotiations. Those traits are great assets for the Director for the Department of Taxation. Gary's ability to work with people with various skill sets and personalities makes him uniquely qualified for the position.

On behalf of the entire WI Ohana, thank you for the opportunity to submit these comments in **UNEQUIVOCAL SUPPORT** of Gary Suganuma as Director for the Department of Taxation.

Very truly yours,

WATANABE ING LLP

/s/ Jonathan W.Y. Lai
Its Managing Partner

cc: Executive Committee
Lori Lum

GM-518

Submitted on: 4/1/2023 9:07:22 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Winston I. Wong	Testifying for Tax Section of the Hawaii State Bar Association	Support	Written Testimony Only

Comments:

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

On behalf of the Tax Section of the Hawai'i State Bar Association, I write to support the nomination of Gary Sukanuma for Director of Taxation. As the Supervising Deputy Attorney General of the Tax & Charities Division since 2017, Gary has been a fair and zealous advocate for the Department of Tax. We expect Gary's experience in this role and his knowledge of the law will serve him and the State of Hawai'i well as Director.

Our Section members often find themselves at odds with the Department of Taxation in their practices and therefore have much experience working opposite the Tax & Charities Division. Based on my own interactions and comments from our members, the Attorneys General have consistently been professional and reasonable opposing counsel under Gary's supervision. This reflects well on Gary's leadership and fitness for the duties of the Director of Taxation.

Thank you for your consideration,

Winston I. Wong

President, Tax Section of the Hawai'i State Bar Association

April 3, 2023

Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair
Committee on Health and Human Services
Hawaii State Capitol, Room 211
Honolulu, HI 96813

RE: In support of Governor's Message No. 518 for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, GARY SUGANUMA, for a term to expire at noon on 12-07-2026.

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

I respectfully request your favorable support for Governor's Message No. 518 appointment of Gary Suganuma as Director of the Department of Taxation.

Gary and I have known each other for over 30 years. He is one of the most admirable individuals I know who embodies the highest of character. He has the knowledge and extensive experience that will enable him to effectively lead the Department of Taxation.

Gary graduated from University of Hawaii Manoa, then continued to law school at University of the Pacific McGeorge School of Law in Sacramento. After graduating from law school, he became a law clerk for 3 years then became an Associate Attorney at Miyagi Nohr & Myhre and Watanabe Ing Kawashima & Komeji LLP. He started working as the Deputy Attorney General, Education Division at the Department of the Attorney General in January 2011. In 2017 he became a Supervising Deputy Attorney General, Tax Charities Division at the Department of the Attorney General.

Thank you for the opportunity to submitted written testimony in support of Governor's Message No. 518.

Respectfully Submitted,

Ross Yamasaki
Vice President

Stuart C. Tanimoto

Certified Public Accountant
1221 Kapiolani Blvd., Suite 815
Honolulu, Hawaii 96814

Telephone (808) 596-8041
Facsimile (808) 596-2293

March 31, 2023

Committee on Ways and Means
Via E-Mail

Gary Suganuma

Dear Sir or Madam:

I have worked with Gary Suganuma on various business and tax matters over the last ten years and I've enjoyed working with Gary as he is very knowledgeable in his area and has always conducted himself in a professional and ethical manner.

Please do not hesitate to call me at (808) 596-8041 or e-mail me at sct0708@yahoo.com regarding Gary Suganuma.

Very truly yours,



Stuart C. Tanimoto

GM-518

Submitted on: 3/31/2023 12:56:42 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Michael O'Malley	Individual	Support	Written Testimony Only

Comments:

I am Michael O'Malley, born and raised here, Harvard Law School, Wall St. lawyer, senior tax partner at the Goodsill firm. I have known and worked with Gary Sukanuma for 20+ years, representing taxpayers while Mr. Sukanuma represented the Hawaii Department of Taxation. I offer my unqualified support for his appointment as Director of the Hawaii Department of Taxation. Frankly, in 41+ years as a tax attorney, I can honestly say Mr. Sukanuma is one of the finest attorneys and best persons with whomd I have had the priviilege of working. Gary is bright, a hard worker, able to parse through complicated matters and represent the interests of the State to the highestst degree. While he and I have been able to settle a number of cases over the years, Gary is not a pushover. He will tell me straight if he disagrees on a point and why, and more often than not, convince me to change my position. He is honest and fair. I do not have to worry about always sending confirming correspondence following a meeting or call with Gary; his word is his bond and you can rely without exception any promise he makes. I have observed and know that my opinion is widely shared by virutally all tax practitioners in the State. He is respected by his colleagues and staff in the Department as well as us tax professionals sitting across the table from him. Our system of tax administration works best when both sides, state and private, have talented and dedicated people workng to finding acceptable solutions to tax disputes. With Gary as Tax Director, the system wiill work smoothly as intended. I know his appointment will be welcomed by all of us.

I strongly recommend that the Senate appoint Gary Sukanuma as the next Director of the Hawaii Department of Taxation.

GM-518

Submitted on: 3/31/2023 1:01:18 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Curtis Tsuda	Individual	Support	Written Testimony Only

Comments:

I have known Gary Suganuma for over 20 years as a good friend. In that time, he has always been an honest, hard working person with high morals and integrity. I would strongly support Gary's confirmation as Director for the Dept. of Taxation.

March 31, 2023

Senator Donovan M. Dela Cruz, Chair
and Committee Members
Committee on Ways and Means
State Capitol, Room 211
415 South Beretania Street
Honolulu, Hawaii 96813

RE: GM 518
Confirmation of Gubernatorial Nominee Gary S. Suganuma as Director of
the Department of Taxation;
Testimony in Strong Support

Dear Chair Dela Cruz and Members of the Committee:

I am respectfully writing in strong support of gubernatorial nominee Gary S. Suganuma as Director of the Department of Taxation (DOTAX).

Gary was my direct supervisor when he served as a Supervising Deputy Attorney General for the Department of the Attorney General, Tax & Charities Division. As a veteran attorney who committed himself to public service after leaving private law practice, I found Gary to be a brilliant attorney with an insightful understanding of the workings of the government. As a manager, I appreciated Gary's straightforwardness, honesty, and most importantly – integrity. As evidenced by the robust team Gary was able to formulate during his time at DOTAX, Gary also has a keen sense of recognizing talent, and a unique way of inspiring others to work towards a common goal. I believe his character and these qualifications will be a tremendous asset in leading the Department of Taxation.

Thank you very much for the opportunity to submit personal testimony in strong support of GM 518.

Very truly yours,



Eunice Park

GM-518

Submitted on: 3/31/2023 1:32:59 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Trever Asam	Individual	Support	In Person

Comments:

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

I strongly support the confirmation of Gary Sukanuma as Director of the Department of Taxation.

I am a tax attorney in private practice at the law firm of Cades Schutte LLP specializing in Hawai'i state tax. I represent taxpayers who are wrestling with Hawai'i state tax issues, navigating various procedures with the Department of Tax, and at times litigating tax issues against the Department. Through this lens, I've learned to appreciate the significant role that the Director of Tax can play -- good or bad -- in ensuring the fair administration of the tax law.

In Mr. Sukanuma's prior role as the Deputy Attorney General in charge of the Tax Division, we were on opposite sides of tax litigation. Even as we have litigated against each other, I have always found him to be thoughtful, ethical, and professional. Our views, and our arguments to the Tax Court, often conflicted. But Mr. Sukanuma was always fair in his approach.

Similarly, in Mr. Sukanuma's time since recently being appointed to the role of Director, I've had several interactions with him and his office. Again, my clients' views of the tax law often differ from those of the Department. But even where we disagree, I have always found Mr. Sukanuma willing to listen, as well as willing to work towards a fair and reasonable solution. Importantly, I have trusted Mr. Sukanuma to approach questions of law from an objective perspective and without personal agenda. I have always believed that my clients would be treated seriously and with dignity.

I believe that Gary Sukanuma will be an excellent tax director. I wholeheartedly support him for this role and urge his confirmation.

Thank you,

Trever Asam

GM-518

Submitted on: 3/31/2023 1:45:07 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Robert Takamatsu	Individual	Support	Written Testimony Only

Comments:

Senator Donovan Dela-Cruz, Chair

Senator Gilbert Keith-Agaran, Vice-Chair

and Senators on the Senate Ways and Means Committee:

First, please allow me to thank you for the service that you provide to the people in the State of Hawaii. I appreciate your willingness to serve and your dedication.

Second, I would like to support the nomination of Gary Sukanuma as Director of the Department of Taxation. I have known Gary for over 20 years. He is intelligent, hardworking, a great team player and an outstanding leader. Overall, he is a genuinely good person.

Gary and I worked together as attorneys in the law firm of Watanabe, Ing & Komeiji. Gary joined the firm in 2003 and he and I worked together in the Construction Section, mainly handling the drafting of contracts and the resolution of construction disputes. Together, we worked on many complex and contentious matters. He showed patience, kept his composure, and brought his outstanding skill set to work every day. He is honest, trustworthy and of high moral character.

Through the years, Gary and I have kept in touch. He has raised a wonderful family. I am happy for him and proud of what he has accomplished.

I fully support the confirmation of Gary Sukanuma as Director of the State of Hawaii Department of Taxation.

Robert T. Takamatsu

1021 Noio Street, Honolulu, Hawaii 96816

808-270-5974 (office)

808-594-3696 (cell)

Testimony of
Nicki Ann Thompson
to the
Senate Committee on Ways and Means
Monday, April 3, 2023
9:45 AM
State Capitol, Conference Room 211

In consideration of

G M 518

**Submitting for consideration and confirmation as the Director, Department of Taxation,
Gubernatorial Nominee, Gary Sukanuma, for a term to expire 12-07-2026.**

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

I strongly support the appointment of Gary Sukanuma as the Director of the Department of Taxation.

As Taxation Services Administrator, I have worked with Mr. Sukanuma as Acting Director for the past four months. During this time, I have experienced his dedication and commitment to the role of Director. Mr. Sukanuma brings both strong legal experience in taxation as well as a strong and open style of leadership. Mr. Sukanuma is beneficial to the State of Hawaii in this role.

I respectfully ask for Mr. Sukanuma's confirmation as the Director of the Department of Taxation. Thank you for the opportunity to testify.

GM-518

Submitted on: 3/31/2023 2:06:06 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Richard McClellan	Individual	Support	Written Testimony Only

Comments:

As a licensed attorney practicing for nearly thirty years in taxation, I strongly support the nomination of Gary Sukanuma for Director, Department of Taxation.

Mr. Sukanuma's background with the Tax & Charities Division of the Attorney General's Office and his familiarity with our tax system, tax laws, and recurring issues relating to tax administration will serve him well as Director should he be confirmed.

GM-518

Submitted on: 3/31/2023 2:18:36 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Holly Shikada	Individual	Support	Written Testimony Only

Comments:

I am submitting testimony in strong support of Gary Sukanuma for appointment as Director of the Department of Taxation. I have known Mr. Sukanuma for over ten years; I hired him as a deputy attorney general in the Education Division of the Department of the Attorney General. His work ethic and professional knowledge and expertise led to his being promoted in 2017 to be the Supervisor for the Department of the Attorney General's Tax & Charities Division.

When I became the First Deputy Attorney General and then the Attorney General, I had the good fortune and opportunity to again work closely with Mr. Sukanuma in his position as our department's Tax Division supervisor. Gary showed solid knowledge of tax law, displayed excellent judgment, and was focused on doing the right thing for the State of Hawaii.

In addition to being very smart and knowledgeable about the tax laws in Hawaii, Mr. Sukanuma is extremely ethical and always looks for the best solutions to issues. He is efficient, practical, and has the ability to weigh the various options in coming to the best resolution in a variety of situations. The State and its citizens would be very fortunate to have Mr. Sukanuma heading our Department of Taxation.

It is without reservation that I submit testimony in strong support of the appointment of Gary Sukanuma to the position of Director of the Department of Taxation.

Testimony of

Min Meng

to the

Senate Committee on Ways and Means

Monday, April 3, 2023

9:45 AM

State Capitol, Conference Room 211

In consideration of

G M 518

**Submitting for consideration and confirmation as the Director, Department of Taxation,
Gubernatorial Nominee, Gary Suganuma, for a term to expire 12-07-2026.**

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

As the Administrative Services Officer, I strongly support the appointment of Gary Suganuma as the Director of the Department of Taxation.

I respectfully ask for Mr. Suganuma's confirmation as the Director of the Department of Taxation. Thank you for the opportunity to testify.

Senator Donovan Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair
Committee on Ways and Means

Monday, April 3, 2023
9:45 a.m.; Conference Room 211

RE: GM 518 – Submitting for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, GARY SUGANUMA, for a term to expire at noon on 12-07-2026 – IN SUPPORT

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

It is my pleasure to submit this testimony in strong support of the appointment of Gary Suganuma as the Director of the Department of Taxation for the State of Hawaii.

I have known Gary for approximately 20 years. We practiced law together as associates at Watanabe Ing LLP, where, as the more senior attorney, he graciously took on the role as a mentor and provided invaluable advice, both professionally and personally. Whether it was in private practice or public service as a deputy attorney general, Gary has consistently demonstrated strong work ethic, sound judgment, and impeccable integrity.

I am confident that Gary will continue to strive for excellence as the Director of the Department of Taxation, and I humbly ask for your favorable action on his confirmation. Thank you for allowing me to submit this testimony in support of Gary's nomination.

Sincerely,

David Y. Nakashima
(808) 544-8339

GM-518

Submitted on: 3/31/2023 3:24:10 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
William Oku	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Sen.Dela Cruz, Vice Chair Sen. Keith-Agaran, and members of the Committee on Ways and Means,

I support the consideration and confirmation of Gary Suganuma to serve as the Director of the Department of Taxation.

Thank you for the opportunity to comment.

Testimony of
CHRIS J. SADAYASU
to the
SENATE COMMITTEE ON WAYS AND MEANS

Monday, April 3, 2023
9:45 AM
State Capitol, Conference Room 211

In consideration of
GM 518
Submitting for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, GARY SUGANUMA, for a term to expire 12-07-2026.

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

I support the appointment of Gary Suganuma to serve as the Director for the Department of Taxation.

Mr. Suganuma has extensive experience in both the public and private sectors. Within the state, he has served as the Deputy Attorney General with the Department of the Attorney General's Education Division where he represented the Department of Education and Board of Education and handled all aspects of litigation and settlement of cases. Most recently, Mr. Suganuma was the Supervising Deputy Attorney General with the Department of the Attorney General's Tax & Charities Division where he managed the provision of legal services to the Department of Taxation. With his academic credentials and background in law, Mr. Suganuma will continue to be an asset to the state.

For these reasons, I respectfully ask for Mr. Suganuma's confirmation as the Director of the Department of Taxation.

Thank you for the opportunity to testify.

Testimony of
TITIN L. SAKATA

Before the
Senate Committee on Ways and Means

Monday, April 3, 2023

9:45 a.m.

State Capitol, Conference Room 221

In Consideration of
G.M. No. 518
Submitting for consideration and confirmation as
the Director, Department of Taxation,
Gubernatorial Nominee, GARY SUGANUMA

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

Thank you for the opportunity to testify in support of Gubernatorial Nominee, GARY SUGANUMA, for consideration and confirmation as Director of the Department of Taxation (DOTAX).

I have worked at DOTAX for almost 20 years in various offices, starting with Office of the Director, Rules Office, and currently at the Information Technology Services Office. As the Lead Business Analyst, I am responsible for advising DOTAX's Director and managers on matters relating to changes and modifications to DOTAX computer system, data quality, and the utilization of technology to enable fair, consistent, and efficient administration of Hawaii tax laws.

During the past few months working with Mr. Suganuma, I found him to be a positive, personable, and resourceful leader. Mr. Suganuma is open to suggestion, and he is respectful of the people he works with. Mr. Suganuma encourages the managers to work collaboratively within and outside of DOTAX. Mr. Suganuma's legal and administrative background is an asset in carrying out his duties as Director of Taxation.

Thank you for the opportunity to testify.

Ronald I. Heller
700 Bishop Street, Suite 1500
Honolulu, Hawaii 96813

phone 808 523 6000 fax 808 523 6001
rheller@torkildson.com

Before the Senate Committee on Ways and Means

Monday, April 3, 2023 at 9:45 am

Testimony of Ronald I. Heller

In Support of Governor's Message 518
Relating to Director, Department of Taxation,
Gubernatorial Nominee, Gary Sukanuma
for a term to expire 12-07-2026

Chair Donovan M. Dela Cruz, Vice-Chair Gilbert S.C. Keith-Agaran, and Members of the Committee:

I am writing to express my support for the nomination of Gary Sukanuma to the position of Director of the Department of Taxation, and ask you to confirm his appointment.

I have been a practicing attorney in Hawaii, focusing on tax matters, for over 40 years. Over that time period, I have dealt with virtually everyone who has held the position of Director of Taxation. I believe that Gary Sukanuma is well qualified for that position.

During the time that he was supervising the Tax and Charities Division of the AG's office, I had multiple opportunities to discuss cases with Gary. I always found to him to be open-minded, willing to discuss differences of opinion, and concerned about fairness to everyone affected.

Respectfully submitted,

Ronald I. Heller

Ronald I. Heller

SENATE COMMITTEE ON
WAYS AND MEANS
TESTIMONY IN SUPPORT OF GM 518

(Written Testimony and Testimony by Videoconference if Allowed)

Monday, April 3, 2023

9:45 am

Conference Room 211

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, & Members of Senate Ways and Means Committee:

My name is Kurt Kawafuchi. I respectfully and strongly urge this committee and the Senate to confirm Gary Sukanuma as Director of Taxation. While I am a former tax director and the current Chair of the State of Council of Revenues, I write this recommendation in my personal capacity.

I have known Gary since 2017 when we were on opposite sides of a case. Gary represented the Tax Department and I represented a taxpayer.

Gary impressed me by going out of his way to foster cordial relations and be respectful even though we represented opposite sides. For example, he sent me a pleading form that saved me significant time but was available in public court pleadings. As Director of Taxation, he will frequently be adverse to a number of taxpayers. In addition to being cordial and respectful, I have found Gary to be reasonable, approachable, and fair.

Gary's 23 years of litigation experience of viewing cases from opposing perspectives and his management and tax experience as Supervisor of the Attorney General's Tax and Charities Division will serve him well.

Finally, Gary is a graduate of Castle High School, and is an excellent example of Hawaii's public schools. I am also pleased that Gary continued the tradition of the Director's Open House during the Christmas 2022 holiday season to express his appreciation for the many hard working, dedicated and talented individuals at the Hawaii Tax Department.

The Tax Department will be very fortunate to have Gary. I believe he will lead the Department in a favorable manner as we likely face challenging times ahead. I strongly and unequivocally urge this committee to confirm Gary Sukanuma as Director of Taxation. Thank you.

GM-518

Submitted on: 3/31/2023 11:02:16 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Lynn Araki-Regan	Individual	Support	In Person

Comments:

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

My name is Lynn Araki-Regan, and I am respectfully writing in strong support of GM518 to confirm Gary Sukanuma as the Director of the Department of Taxation (“DOTAX”), of the State of Hawaii.

In both his previous role as Deputy Attorney General and as the current Director of Taxation, Mr. Sukanuma has demonstrated exceptional leadership and organizational skills. When he advised DOTAX as Deputy Attorney General, Mr. Sukanuma provided invaluable guidance to our department, with a keen eye for detail, a deep understanding of tax laws, while ensuring our compliance with applicable tax laws and regulations.

Since being appointed as Director, Mr. Sukanuma has been open, collaborative, accessible, and sincerely interested and supportive in providing us the tools to help us achieve our goals to move the department forward. He has also been a mentor to many in the department, sharing his knowledge and expertise with staff.

In conclusion, Gary Sukanuma is an outstanding, responsive leader who is eager to making DOTAX one of the best departments to work at. His wealth of experience, leadership skills, and commitment to excellence make him an asset to any organization. I highly recommend him and I am confident that he will continue to make valuable contributions at DOTAX in the years to come.

He is truly passionate about public service and the betterment of our community.

I respectfully request that this Committee confirm Gary Sukanuma as the Director of the Department of Taxation.

Thank you for allowing me to submit testimony on this bill.

Lynn Araki-Regan
'Aina Haina

PAUL ALSTON

1001 Bishop Street Suite 1800
Honolulu, Hawai`i 96813
palstonhawaii@gmail.com 808.722.6000

April 2, 2023

TO: WAYS & MEANS COMMITTEE

RE: **STRONG SUPPORT** FOR CONFIRMATION OF **GARY SUGANUMA**

I am writing to express **strong support** for Mr. Suganuma.

I have known him, in a professional capacity, for more than a decade. I represent taxpayers and others in dealings with the State of Hawai`i. Mr. Suganuma has frequently represented the State in these disputes.

I have found him always to be knowledgeable, smart, and an effective advocate for the State's interests. He has represented the state well, even when we disagreed (which was often).

He will be an strong and effective leader of DOTAX, and I urge you to approve his nomination.



GM-518

Submitted on: 4/1/2023 1:49:14 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Ray Kamikawa	Individual	Support	Written Testimony Only

Comments:

Chair De Lacruz, Vice Chair Keith-Agaran, members of the Committee,

I strongly support Gary Sukanuma's nomination as Director of Taxation and urge his confirmation. I came to know Gary when he served as the Supervising Deputy AG for the AG's Tax & Charities Division. Gary and his Deputies served as the Tax Director's attorneys in tax appeals that I filed on behalf of taxpayers. Although we were in adversarial roles, Gary conducted himself with courtesy and professionalism befitting of the highest standards of conduct expected of members of the legal profession. Gary's knowledge of the Hawaii tax system learned during his years with the Division will obviously serve him well in administering the Department of Taxation. Importantly, he will be viewed as someone who can be fair with taxpayers and even-handed in implementing tax policy, with the necessary administrative skills to foster this attitude among the Department of Taxation's personnel. .

Thank you for your consideration.

GM-518

Submitted on: 4/1/2023 2:47:02 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Sharon Tangonan	Individual	Support	Written Testimony Only

Comments:

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

I am writing in strong support of GM 518 and the confirmation of Gary Suganuma to serve as the Director of Taxation.

I have only worked with Mr. Suganuma for a few months, but in that time I have found him to be intelligent, authentic, and flexible. He is a collaborative leader who listens with humility to draw upon the expertise and institutional knowledge of his staff. Furthermore, Mr. Suganuma has a very strong work ethic and I have seen first-hand the long hours he spends to thoughtfully plan and prepare for meetings, hearings, and the like. He absolutely leads by example.

Mr. Suganuma's character and professional background makes him a great choice to lead the Department of Taxation.

Thank you for the opportunity to provide testimony in support of GM 518 and the confirmation of Gary Suganuma as the Director for the Department of Taxation.

Sincerely,

Sharon Tangonan

GM-518

Submitted on: 4/1/2023 3:10:13 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Kelson Paiva	Individual	Support	Written Testimony Only

Comments:

Aloha,

Thank you for the opportunity to offer testimony in support of the confirmation of Mr. Gary Sukanuma as the Director for the Department of Taxation (DoTAX). Mr. Sukanuma's legal experience while at the Attorney General's Tax & Charities Division dealing with tax policy and charities enforcement and regulation illustrates his ability and skillsets required to lead as the Director of DoTAX.

In my experience working with Mr. Sukanuma while at the Attorney General's office and recently in the Department of Taxation, I have found him to be competent, respectful, knowledgeable, insightful, and collaborative as an individual and as a leader. His strong work ethic and dedication to public service will enable him to do a great job in serving the best interests of the State leading DoTAX.

Thank you for the opportunity to provide testimony in support of Governor's Message 518.

TO: Senator Donovan Dela Cruz, Chair Ways and Means
Senator Gilbert Keith-Agaran, Vice-Chair Ways and Means
Members of the Senate Committee on Ways and Means

Strong support for GM 518 – Submitting for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, Gary Suganuma, for a term to expire 12-07-2026.

Hearing date and time: April 3, 2023, 9:45AM

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

I write in strong support of GM 518 and the confirmation of Gary Suganuma as the Director, Department of Taxation (DOTAX).

I first met Gary when I worked at DOTAX. As the Supervising Attorney General for the Department, Gary was on the receiving end of many of the Department's demands, all of which Gary handled thoughtfully and professionally. Gary completed all tasks in a timely manner, no matter how short or unreasonable the deadline. He was thorough in his advice and was always open to discussion to answer questions or offer clarification to strengthen DOTAX's position.

Most people tend to focus only on accounting in regards to the work of the Department and skills required to lead it, but there is so much more. At its core, DOTAX is a customer service organization. While it is responsible for collecting the revenues for the State, DOTAX is about serving the public, or taxpayers, all of whom deserve equal treatment under the law. It is the responsibility of DOTAX and its Director to be able to properly interpret those laws and apply them accordingly. This makes Gary's experience and strengths invaluable in leading DOTAX and serving the public.

Gary embodies all of the qualities required to bring DOTAX the stability it needs. Having a Director that is committed to the Department and its staff is imperative to its success. DOTAX needs a qualified, level-headed, professional, like Gary, to be given the opportunity to serve as Director for a full gubernatorial term.

Thank you for the opportunity to testify in support of GM 518 and the confirmation of Gary Suganuma as the Director, Department of Taxation. I humbly ask for your vote in support of GM 518.

Sincerely,
Joy Kobayashi

Testimony of
KRISTEN M.R. SAKAMOTO

Before the
SENATE COMMITTEE ON WAYS AND MEANS

Monday, April 3, 2023
9:45 AM
State Capitol, Room 211

In consideration of

GM 518

Submitting for consideration and confirmation as the Director, Department of Taxation,
Gubernatorial Nominee, GARY SUGANUMA

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

I am writing to express my strong support for confirmation of Gary Suganuma to the position of Director of Taxation.

Since December of 2022, I have worked alongside Mr. Suganuma as the Deputy Director for the Department of Taxation (DOTAX), where I have observed him to be a thoughtful leader who has taken a collaborative approach in managing the Department. Over the last few months, Mr. Suganuma has demonstrated his commitment to the success of DOTAX by familiarizing himself with the operations of the department, establishing relationships with the dedicated managers and staff, learning about the strengths and challenges of the various divisions, and taking an active role in the legislative process.

I was fortunate to have previously worked with Mr. Suganuma for approximately three years in the Tax and Charities Division of the Department of the Attorney General, where he was the Supervising Deputy Attorney General and I was a line deputy. As the Supervising Deputy, Mr. Suganuma was responsible for overseeing the litigation of tax appeals and other tax-related proceedings and providing advice and counsel to DOTAX. During that time, I was impressed by Mr. Suganuma's intelligence, his ability to quickly and proficiently grasp new concepts, and his skills in negotiation and conflict resolution. I found Mr. Suganuma to be an exceptional supervisor who supported his staff and improved morale, while always acting in the best interest of the department and the State. I have seen Mr. Suganuma continue to use those same skills and abilities in his current role as Director.

I strongly believe that Mr. Suganuma's experience with tax law, his years of government experience, and his strong leadership abilities will contribute to his success as Director. Additionally, I support and share Mr. Suganuma's vision and goals for the

GM 518
April 3, 2023
Testimony of Kristen M.R. Sakamoto

Department, and am confident that we will continue to work together effectively as a team.

Thank you for the opportunity to express my strong support for Mr. Suganuma's confirmation.

Testimony of Gary Yamashiroya

1st of April 2023

GM 518 Submitting for consideration and confirmation as the Director, Department of Taxation, Gubernatorial Nominee, Gary Sukanuma, for a term to expire at noon on 12-07-2026.

Before the Senate Committee on Ways and Means

Monday April, 3, 2023

9:45 AM

Conference Room 211

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

Thank you for this opportunity to testify on this measure. I am writing in **strong support** of Gary Sukanuma for consideration and confirmation as Director of the Department of Taxation (DOTAX).

I came to know Gary Sukanuma when I was the Special Assistant to the Attorney General Clare Connors and Attorney General Holly Shikada. Mr. Sukanuma was the Supervisor of the Tax and Charities Division.

Throughout my time at the Department of the Attorney General, I found Mr. Sukanuma to be intelligent, conscientious, ethical and meticulous. He was always proactive and receptive to addressing issues or questions that arose and his response was always thoughtful and sensible. I also worked closely with his subordinates and it was evident that they also held him in high regard. It is for these reasons that I work for him at DOTAX now.

The Tax and Charities Division was in need of rebuilding, much like what DOTAX is experiencing now. Working these past three months at DOTAX, I found DOTAX employees to be hard-working, intelligent and caring people that deserve better. Mr. Sukanuma's track record at the Department of the Attorney General is clear evidence that he is the right person for the job and I am confident that Mr. Sukanuma will guide DOTAX down the right path for the State, DOTAX employees, and the taxpayers of Hawaii. It is for these reasons that I strongly support his nomination and confirmation.

WRITTEN TESTIMONY ONLY

April 1, 2023

The Honorable Donovan Dela Cruz, Chair
The Honorable Gilbert Keith-Agaran, Vice Chair
Senate Committee on Ways and Means
State Capitol, Room 211
Honolulu, Hawai'i 96813

RE: Governor's Message 518 - Consideration and Confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, Gary Sukanuma

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

I am respectfully submitting testimony in strong support for the appointment of Mr. Gary Sukanuma to serve as the Director of the Department of Taxation.

I am currently Secretary to Mr. Sukanuma in his capacity as Interim Director for the Department of Taxation. During my 38 years employed by the State government, I have been fortunate to have had the opportunity to work under various department leaders, and it is through my prior experience and my brief time working for Mr. Sukanuma, that I find him to possess the character traits that qualify him to lead as Director.

Mr. Sukanuma is honest, humble, straight forward and very easy to get along with and highly ethical. His professional background and thorough knowledge of the State tax system and laws and prior work experience in the Tax and Charities Division of the Department of the Attorney General, make him a valued asset to the department. I believe his integrity and dedication will succeed in meeting the vision of DOTAX's mission to administer the tax laws of the State of Hawai'i in a consistent, uniform, and fair manner.

Thank you for this opportunity to testify, and I humbly ask that you confirm Mr. Gary Sukanuma's nomination as the Director of the Department of Taxation.

Respectfully,

Natalie Wagatsuma

GM-518

Submitted on: 4/1/2023 5:30:17 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Laura Maeshiro	Individual	Support	Written Testimony Only

Comments:

I am writing in strong support for GARY SUGANUMA as Director for the Department of Taxation. I had the good fortune of having Gary as my supervisor at the Department of the Attorney General for about a year in 2022, handling legal matters for DOTAX which include civil litigation and advice/counsel.

Gary is a leader. He knows how to utilize an individual's strengths and build a solid team where everyone has a place and is valued. I noticed the positive environment and camaraderie amongst the attorneys when I first started working in his division. We even enjoyed spending our lunch break eating together as a group. This positive environment can only be accomplished by a good manager who not only has people skills, but also a solid working knowledge of a subject matter (tax) that his employees can trust. Gary has both. He is one who will support his people while holding all accountable to standards to produce high-quality work product.

He always made time for me as a new attorney in his division, and I learned a lot from him in handling litigation and other matters for DOTAX. He is an excellent writer and communicator with a great deal of common sense, which should never be taken for granted. He listens and is a quick problem-solver, as he knows and understands the functions of the department. He is someone his employees can trust to always do the right thing.

Anyone who simply chats with him will instantly see his positive disposition, his great sense of humor, and the ability to make anyone feel at ease. He is an excellent storyteller and can recall vivid details whether it was an incident that happened at a McDonald's drive-through, his past traveling adventures, or complex legal issues he handled in the past. There is open communication with Gary, which makes for a successful work environment.

I know that he will bring these traits with him to the Department of Taxation. Gary will be an asset to the State of Hawaii if confirmed as Director.

Thank you for your consideration of my testimony in support.

GM-518

Submitted on: 4/1/2023 9:55:02 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Nathan Chee	Individual	Support	Written Testimony Only

Comments:

Chair Dela Cruz and Members,

I respectfully submit this testimony in **STRONG SUPPORT** for the confirmation of gubernatorial candidate Gary Suganuma for the position of Director of Taxation.

I have known Gary since 2011 as a fellow deputy attorney general and since 2017 as my direct supervisor in the Tax and Charities Division (TACD). Upon arrival to the TACD Gary demonstrated his ability to quickly grasp complex tax issues and was able to immediately manage major tax appeal cases due to his lengthy experience with litigation in other areas. As supervisor Gary always promoted the development of TACD staff and strongly encouraged the deputies to get relevant training where possible. During his tenure as supervisor Gary was able to hire five outstanding deputies during a period when it was very challenging to find qualified personnel. These deputies continue to contribute greatly to the Department of the Attorney General to this day.

In addition to being an excellent manager and mentor, I also observed Gary to be very family focused. He would frequently share the accomplishments of his two children and stories of fun family activities. Gary's strong family values illustrate a well rounded personality that will serve him well in his role as manager.

In summary, Gary has the attributes, both professionally and personally, that would make him an excellent Director of Taxation. Thank you for the opportunity to testify in strong support for Gary Suganuma for the Director of Taxation.

Sincerely,
Nathan Chee

GM-518

Submitted on: 4/1/2023 11:49:55 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Cathy Davenport	Individual	Support	Written Testimony Only

Comments:

Aloha Chair Delà Cruz, Vice Chair Keith-Agaran, and members of the Committee on Ways and Means,

I writing in support for Gary Sukanuma as Director for the Department of Taxation. In the brief time working for Mr. Sukanuma, he has been approachable, honest, humble and straightforward.

Thank you for this opportunity to comment.

GM-518

Submitted on: 4/2/2023 12:21:32 AM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Janine Udui	Individual	Support	Written Testimony Only

Comments:

Senator Dela Cruz and Members of the Committee,

I write in strong support of Gary Suganuma’s confirmation as the Director of the Department of Taxation. I am a Deputy Attorney General with the Tax and Charities Division of the Department of the Attorney General and worked with Gary when he was the Supervising Deputy Attorney General of that Division. I am writing in my personal capacity.

Gary’s experience as the Supervising Deputy Attorney General of the Division of Tax and Charities allows him to bring a unique perspective to the Director position that will not only benefit the Department of Taxation, but the State of Hawaii. He also brings with him a wealth of knowledge regarding state government and a broad understanding of the more significant issues relevant to the Department of Taxation.

During his time at the Department of the Attorney General, I observed Gary’s strong work ethic, sound judgment, and even temperament. He managed numerous deputies, administrators, and staff working for the Division, and helped expand and improve the Charities Program. This was in addition to his supervisory and active role in tax appeals, foreclosure actions, legislative proposals, and various types of advisory matters. He has the ability to quickly grasp complicated tax concepts and develop viable solutions to address the numerous issues that come up on a daily basis. He was able to juggle multiple demands on his time and attention without any of his responsibilities suffering. Further, he was not afraid to tackle complex matters head-on or make hard decisions. Gary is extremely intelligent and possesses the necessary set of skills to manage an agency as important as the Department of Taxation. I am certain that as the Director, he will continue to work tirelessly to execute the mission of the Department of Taxation for the betterment of the people of the State of Hawaii.

Gary’s resume sufficiently demonstrates that he has the necessary expertise, knowledge, and skills to be the Director of Taxation. However, he also has a number of qualities which make him the right person to lead the Department. As a supervisor, his style of management was one of trust and support. He made every effort to ensure the people in the Division had the information needed to do their jobs, and get the work done correctly, quickly, and efficiently. Gary respected the people he supervised and gave credit for work performed. He was open and transparent about issues relevant to the job and communicated necessary information as soon as practicable. He was honest in his discussions and always kept his word. Gary maintained an open-door policy that extended beyond office hours or the workplace. He was generous with his time and

knowledge, and the resulting product was better for his input. I am sure that Gary will bring the same dedication and leadership skills he had as a Supervisor of the Tax and Charities Division to the Department of Taxation.

For these and other reasons, I strongly urge Gary Sukanuma's confirmation as Director of the Department of Taxation.

Thank you for the opportunity to testify.

Janine Udui

GM-518

Submitted on: 4/2/2023 12:31:53 AM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Kathy Nii	Individual	Support	Written Testimony Only

Comments:

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

Thank you for the opportunity to offer testimony in support of the confirmation of Mr. Gary Sukanuma as the Director for the Department of Taxation (DOTAX).

I have been an employee at DOTAX for the past seven years. As a member of the current legislative team, I had the opportunity to work with Acting Director Sukanuma directly. He has great knowledge of Hawaii's tax law and statutes, which is beneficial to DOTAX and its mission in serving the taxpayers of Hawaii. Acting Director Sukanuma also demonstrated his willingness to listen to the opinions of his employees and his ability to make decisions on behalf of DOTAX. I feel confident that Acting Director Sukanuma will lead the department and its employees forward.

Thank you for the opportunity to provide testimony in support of GM 518.

GM-518

Submitted on: 4/2/2023 4:28:51 AM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Tammy Kaneshiro	Individual	Support	Written Testimony Only

Comments:

Good Morning Chair Dela Cruz, Vice Chair Keith-Agaran, Members of the Committee,

I am writing in support of the nomination of Gary Sukanuma for the position of Department of Taxation Director. I have known Gary for approximately 4 years. I have had the honor and privilege of serving under Gary as a Deputy Attorney General.

As an attorney, Gary is an experienced litigator, well versed in the law. Gary has worked in tax appeal, civil and administrative law in the areas of tax, insurance, and education, amongst others. He has also advised boards and commissions and argued before the 9th Circuit Court of Appeals.

As an administrator, Gary is practical, resourceful, approachable, level-headed and responsive. Despite the competing demands of his position as a supervising attorney, he would often take a personal interest in his deputies by providing insightful comments, direction and vital assistance in the preparation of our tax appeals, testimony on tax related bills, and advice and counsel to Department of Taxation. I was always impressed by how quickly Gary mastered issues and concepts in the most complex and intricate tax cases and how effortlessly Gary is able to write and express tax concepts in a clear and concise manner.

Gary is exceedingly efficient, dedicated, hard-working, and decisive. He is also an exceptional leader and well respected in the legal community and by his employees and peers.

I have learned a great deal from Gary and I am so fortunate to have had such an astute mentor. Respectfully, Gary has the attributes, both professionally and personally that make for an extraordinary Director, Gary would certainly be an invaluable asset to the Department of Taxation and the State of Hawai'i. Thank you for the opportunity to express support for Gary Sukanuma.

Tammy Kaneshiro

To: Members of the Senate Ways and Means Committee

I am writing in support of the confirmation of the Tax Director, Gary Sukanuma, and Tax Deputy Director, Kristen Sakamoto. As a DOTAX employee, the administration has come up with various ways in fulfilling the Department's mission through our Tax Modernization System (TSM). One example is the ability to save draft of the individual income tax return on Hawaii Tax Online (HTO).

Thank you for your consideration.

Julie Fukata

LATE

GM-518

Submitted on: 4/2/2023 10:22:07 AM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Mihoko Ito	Individual	Support	In Person

Comments:

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

I write in strong support of the nomination of Gary Suganuma for Director of the Department of Taxation.

I have known Gary for many years, both personally and professionally in the various positions he has held in the legal community. He is a respected attorney, and has also dedicated a significant portion of his legal career to government service as a Deputy Attorney General, including for the Department of Taxation. I have always found Gary to be a straight shooter- he is diligent, pragmatic, and easy to approach and work with on issues. The Department of Taxation will benefit from Mr. Suganuma's many years of practical, general legal, litigation and tax experience.

I strongly support GM 518, and respectfully ask the Committee to advise and consent to the nomination of Mr. Suganuma for the Director of the Department of Taxation.

Mahalo,

Mihoko Ito

LATE

GM-518

Submitted on: 4/2/2023 11:10:10 AM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Nadine Ando	Individual	Support	Written Testimony Only

Comments:

I write in strong support of the nomination of Gary Suganuma to serve as Director of the Department of Taxation. His background and experience makes him an excellent nominee to head this Department.

LATE

GM-518

Submitted on: 4/2/2023 11:33:11 AM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Anne Horiuchi	Individual	Support	Written Testimony Only

Comments:

Chair Dela Cruz and Members of the Committee:

I had the opportunity to work with Gary Sukanuma when I first joined the Education Division of the Department of the Attorney General. I was the second chair to Gary's lead in the defense of the Department of Education in a procurement protest. We successfully defended the DOE in an administrative hearing and in an appeal to the Circuit Court. In working with Gary on that case, I saw that he's smart, hard-working, and reasonable, and he is a dedicated public servant.

Thank you for the opportunity to provide testimony in support of Gary Sukanuma's confirmation.

April 2, 2023

LATE

The Honorable Donovan Dela Cruz, Chair
The Honorable Gilbert Keith-Agaran, Vice Chair
Senate Committee on Ways and Means
State Capitol, Room 211
Honolulu, Hawaii 96813

RE: Governor's Message 518 – Consideration and Confirmation as the Director of the Department of Taxation, Gubernatorial Nominee, Gary Suganuma

I am submitting this testimony in **strong** support of Gary Sugnauma and urge that he be confirmed as the Director of Taxation.

I have known Gary Suganuma for over twenty years, starting from when we both clerked at the Circuit Court and continuing in private practice at Watanabe Ing Kawashima & Komeiji and then in public service at the Department of the Attorney General, Education Division. There is no task too big for Mr. Suganuma as he not only works as hard as anyone to familiarize himself with the subject matter but also ensures that the job is done timely and with excellent results. We do not need to look any further than when he transitioned to become the Supervisor of the Tax and Charities Division of the Department of the Attorney General. Although initially unfamiliar with the subject matter, Mr. Suganuma put in the time and effort to learn about the applicable tax laws and procedures. He also willingly accepted the challenge even though it was in unfamiliar territory.

Mr. Suganuma has shown that he has the necessary subject matter expertise as evidenced by the invaluable legal advice and counsel that he provided to the Department of Taxation during his tenure as supervisor of the Tax and Charities Division, Department of the Attorney General. Coupled with his many years of leadership experience, Mr. Suganuma is the perfect candidate for this position.

Again, I submit this testimony in strong support of Mr. Suganuma.

Mahalo,
Carter K. Siu

LATE

GM-518

Submitted on: 4/2/2023 6:13:23 PM

Testimony for WAM on 4/3/2023 9:45:00 AM

Submitted By	Organization	Testifier Position	Testify
Nathaniel Kinney	Testifying for The Hawaii Regional Council of Carpenters	Support	Written Testimony Only

Comments:

The Hawaii Regional Council of Carpenters would like to write in support of Gary Suganuma for Director of the Department of Tax.

Gary most recently served as Supervising Deputy Attorney General for the Tax and Charities Division and advised and represented the Department of Taxation in tax appeals and tax matters.

He supervised the Attorney General's regulatory oversight of charitable fundraising and protection of charitable assets and has been in government service since 2011.

Having previously worked in private practice as an attorney for over 10 years, we believe that he has a diverse professional experience to lead the Department of Taxation.

LATE

TESTIMONY OF
KEITH A. REGAN
HONOLULU, HAWAII

TO THE
SENATE COMMITTEE ON WAYS AND MEANS

MONDAY, APRIL 3, 2023, 9:45 A.M.
CONFERENCE ROOM 211

GM518

Honorable Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee on Ways and Means, I am providing testimony in support of GM518, the confirmation of Gary Sukanuma as the Director, Department of Taxation.

Having had the opportunity to work alongside Mr. Sukanuma these past many months, I have come to appreciate his extensive knowledge, deep understanding, and immense energy he has exhibited in his role as director. His more than 12-years of experience working for the State as a deputy attorney general has allowed him to hone his skills as a public servant through direct interaction with the departments he has served including the Department of Taxation for five of those years. As the deputy attorney general for taxation, he was required to oversee and manage many complex legal services on tax-related issues such as tax appeals, foreclosures, and bankruptcies. In addition, his work included direct involvement in supporting the department's rulemaking, contracts, investigations, and collection responsibilities.

While Mr. Sukanuma has had an impressive career in the public sector, he has also gained important experiences through his legal work in the private sector working at some of the most prestigious law firms in Hawaii. His private sector legal work in the areas of litigation, discrimination, and civil rights has enhanced his ability to serve the State in his deputy attorney general role but will also assist him in dealing with similar issues as the director of the department.

Beyond Gary's background, I have found him to be very approachable, collaborative, and positive in our regular interactions. He is always willing to help and go the extra mile which is exactly the kind of energy needed for this challenging position.

For these reasons, I humbly ask you to please support the confirmation of Gary Sukanuma the Director of the Department of Taxation.

Grant B. Tanimoto
3447 Haukulu Street
Honolulu, HI 96818

LATE

April 2, 2023

Chair Donovan Dela Cruz
Hawaii Senate Committee on Ways and Means
Via E-Mail

Gary Sukanuma

Dear Sir or Madam:

I strongly support the appointment of Gary Sukanuma as the Hawaii Director of Taxation.

As a former Department of Taxation employee (Acting Director, Deputy Director and Rules Officer), I understand the challenges, duties, and responsibilities of managing the Department.

Mr. Sukanuma has the background, experience and qualifications to lead the Department. He has an extensive knowledge of government and business. He is very knowledgeable in tax matters and conducts himself in a professional and ethical manner.

Very truly yours,

/s/ Grant B. Tanimoto

**Testimony of
CHRIS S. MASHIBA, ESQ.
Tax Department Chair
Cades Schutte LLP**

Before the
SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 518
NOMINATION OF GARY SUGANUMA
DIRECTOR, DEPARTMENT OF TAXATION
Monday, April 3, 2023

Dear Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the committee:

I am writing in support of Governor Josh Green's nomination of Gary Suganuma as Director of the Department of Taxation (DOTAX).

I have been practicing tax law in the State of Hawaii for over 25 years. My experience resolving tax cases with Mr. Suganuma in his prior capacity as the Supervising Deputy Attorney General for the Department of the Attorney General, Tax & Charities division, throughout the years has been very positive. Mr. Suganuma will be a very effective leader as the Director of Taxation for the State of Hawaii. He has a collaborative leadership style and is someone that will be able to work successfully with tax practitioners, businesses, taxpayers, DOTAX personnel, and the AG Tax division.

I strongly support Mr. Suganuma's confirmation.

Thank you for the opportunity to provide this testimony