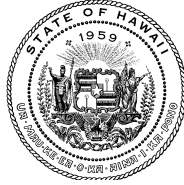


**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**  
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**GARY S. SUGANUMA**  
DIRECTOR

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

S.B. No. 938, S.D.1, Relating to Taxation.

**BEFORE THE:**

Senate Committee on Ways and Means

**DATE:** Tuesday, February 18, 2025

**TIME:** 10:00 a.m.

**LOCATION:** State Capitol, Room 211

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

The Department of Taxation ("DOTAX") offers the following comments regarding S.B. 938, S.D.1, for your consideration.

S.B. 938, S.D.1, adds a news section to Chapter 231, Hawaii Revised Statutes (HRS), requiring DOTAX to report to the legislature, no later than twenty days prior to each regular legislative session, the following:

- (1) An organizational chart and staffing plan for the information technology services office; and
- (2) Specific requirements for:
  - (A) Cost considerations;
  - (B) Budget impact;
  - (C) Management and oversight;
  - (D) Recruitment and talent acquisition;
  - (E) Organizational considerations;
  - (F) Risk of overstaffing
  - (G) Long-term sustainability;

- (H) Integration of non-technology services staff; and
- (I) Accountability measures for effective use of resources and long-term sustainability."

This bill is effective upon approval.

DOTAX has complied with previous legislative information requests and remains committed to doing so. Given this ongoing cooperation, DOTAX does not believe that a statutory provision requiring the filing of an annual report is necessary. Nevertheless, DOTAX can comply with this measure with the current effective date.

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

**SB-938-SD-1**

Submitted on: 2/16/2025 5:47:32 PM

Testimony for WAM on 2/18/2025 10:00:00 AM

Submitted By	Organization	Testifier Position	Testify
Ruth Love	Individual	Support	Written Testimony Only

Comments:

Thank you

Mrs Ruth Love