

**DAMIEN A. ELEFANTE**

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**EMPLOYMENT AND EXPERIENCE**

Employer Trustee – June 2018 to present

Hawaii Employer - Union Health Benefits Trust Fund

I serve in a fiduciary capacity with respect to the Hawaii Employer - Union Health Benefits Trust Fund. Responsibilities include preserving the trust res and making the trust property productive. Engaged in investment decisions and managing the trust funds to produce income for the current beneficiaries. Involved in the decision-making process with respect to establishing health benefits and rates for all public employees and certain retirees, authorizing policies and administrative procedures, and the review of appeal of denied and/or cancelled health benefits. Monthly review of management reports of the administrative office and carrier reports for health, drug, vision, and insurance benefits.

Deputy Director – August 2016 to present

Department of Taxation, State of Hawaii

Manage and administer the operations of the Department of Taxation, State of Hawaii, in accordance with the applicable statutes, administrative laws, and policies. When required, I assume the duties of the director. Responsibilities include the management and resolution of operations activities involving fiscal matters including contract review and negotiation, procurement issues, equipment, resources, and employees. Conduct reviews of budget proposals to determine fiscal impact and requirements for divisions and sections. Oversee management meetings and customer service reviews. Consult with division and section managers in resolving taxpayer issues, public concerns, and general operational issues that affect employees and the public. Handle and resolve employee related issues concerning hiring, dismissal, internal disputes, work place grievances and appeals, and union consultation. Manage division and section managers on compliance projects and improving customer service and interaction. Review manager reports and statistical information concerning Department operations to make recommendations and decisions for the benefit of the people of the State. Work with the general public, legislators and legislative staff members, and directors and deputies of other state departments to address and resolve issues. Provide reports and recommendations to other departments, legislature, and the Governor's office. Oversee the implementation of the tax modernization system, a project that updates the processing and data management of taxpayer returns, payments, and accounts.

Arbitrator – 2009 to present

Court Annexed Arbitration Program

As an Arbitrator, I have the general powers of a court to hear cases in accordance with established rules and procedures. I manage cases from initial assignment to when I render a decision or a settlement is agreed upon. In each assigned case, I review facts against the applicable laws and issued non-binding awards. I am authorized to administer oaths or affirmations to witnesses; decide

procedural issues; request additional briefs; issue subpoenas; schedule hearings; and aid in the settlement of a case.

Compliance Coordinator – October 2015 to July 2016  
Department of Taxation, State of Hawaii

Developed, evaluated, coordinated, and implemented training with respect to tax law, tax policies and procedures for the purpose of uniform and consistent audit, assessment, and collection of taxes. Managed the implementation and coordination of activities for over 150 employees in different branches and neighbor islands. Participated in meetings concerning legal and administrative questions and requests from managers and employees. Reviewed tax cases and matters concerning compromise, write-offs, waiver of penalty and interest, and recommended appropriate action. Reviewed administrative rules for technical accuracy and practical implementation.

Consolidated and reviewed compliance reports from all branches. Studied and analyzed the information from audits and collections, employees, the current tax delinquency of accounts, costs, and expenses in the division to determine and identify the current practices, staffing requirements, and any administrative issues.

Established standard procedure for the tax voluntary disclosure process. Participated in employee candidate interview panel and contract review panel.

Deputy Attorney General - November 2001 to October 2015  
Department of the Attorney General, Tax Division

As an attorney assigned to the Department of Taxation, I represented the State's interest by providing legal advice and litigating contested tax-related cases. Primary responsibilities included the management of tax, bankruptcy, collections, quiet title, interpleader, refunds, foreclosures, and other cases. Involved in litigating and appearing before Federal and State Courts in Hawaii. Collected over \$50 million for the benefit of the State.

Routinely provided legal advice and counsel that related to rules, legislation, constitutional and regulatory matters. Interpreted and applied Hawaii tax laws to resolve questions raised in the context of tax audits and assessments, tax compliance, tax administration, litigation, and attorney general opinions. Reviewed and made recommendations concerning tax legislation, rules, and laws. Assisted in implementing recommendations to insure compliance and consistency with the laws.

As the primary attorney assigned to a case, I was responsible to identify the applicable legal theories, to organize, develop, and implement the trial strategies for discovery, pretrial motions, and litigation. Provided a clear and persuasive analysis of case law, statutes, and regulations and their application to a case. Provided written evaluation and legal advice regarding litigation benefits, risks, strategies, and settlement. Responsible for drafting all written memoranda, discovery requests, motions, and briefs. Reviewed and organized all documents, records, and the sufficiency of the facts and evidence to insure that the amounts assessed are consistent and appropriate given the facts in the case and are defensible in litigation before the tax court.

Involved in negotiations with opposing counsel over various aspects of the litigation, from the scheduling of filings to possible settlement on the merits of the case. As the principal negotiator in cases, the negotiations focused on the merits of the issues raised in the litigation and any settlement should be beneficial to the State. Drafted and reviewed contracts and agreements that formalized the terms of the settlement.

Some of my significant cases are: In re Tax Appeal of Reel Hooker Sportfishing, Inc., 123 Haw. 494, 236 P.3d 1230 (2010), cert. denied 2010 WL 4132126, cert. denied 131 S. Ct. 1616, 179 L. Ed. 2d 502 (2011); In re Tax Appeal of Compusa Stores, L.P., 123 Haw 299, 233 P.3d 719 (2010) judgment vacated by 123 Haw. 116, 284 P.3d 209 (2011); In re Tax Appeal of Spirent Holding Corp., 121 Haw. 220, 216 P.3d 1243 (2009) cert. denied 2009 WL 3166574 (2009); In re Tax Appeal of Director of Taxation, State of Hawaii v. Medical Underwriters of California, 115 Haw. 180, 166 P.3d 353 (2007), and In re Tax Appeal of Subway Real Estate Corp., 110 Haw. 25, 129 P.3d 528 (2006).

Associate Attorney - October 2000 to November 2001  
Hisaka Stone Goto Yoshida Cosgrove & Ching

Assisted in the management of various trial and appellate court cases. Gathered, reviewed, and organized evidence for complex multiparty litigation involving products liability, asbestos, and construction cases. Involved in the trial preparation of a case that was subsequently resolved in favor of our client. Researched and drafted various summary judgment and pre-trial motions in civil cases that included sexual harassment, contracts, construction, and products liability. Defended clients in asbestos cases by participating in depositions and discovery to determine if our client's product attributed to the injury. Drafted informational letters and legal memoranda for clients and attorney partners. Drafted and conducted research for the opening and answering briefs in an appeal and cross-appeal to the Hawaii Supreme Court for which a favorable decision was rendered in favor of our client.

Judicial Law Clerk - August 1999 to October 2000  
Chief Judge James S. Burns, Intermediate Court of Appeals

Reviewed and drafted court opinions resolving legal issues in complex civil and criminal cases. Prepared and wrote memoranda, briefs, and reports regarding appellate cases. In reviewing a particular appellate case, identified the legal problem(s) and conducted legal research to determine the laws, statutes, and cases that support or opposed positions. The research encompassed relevant legislative history, statutes, regulations, administrative rules, treatises, and Attorney General Opinions. Determined what information supported or refuted the arguments of the parties. Verified citations and quotations to assure that they were in a proper format.

Developed an electronic database for all the court's memorandum opinions that was created, implemented, and established within a two-month period. Prior to the development of the database, the information was contained on an array of disks and computers.

Assisted in the administrative and organizational aspects of the court. Created a reference guide for all incoming law clerks to help them understand the legal standards of review in civil and criminal appeal cases. Maintained and installed law-oriented

computer programs and templates for all legal clerks and judicial assistants. Served as the Westlaw representative to facilitate the management of the active accounts. Prepared for and attended court proceedings. Helped volunteers in legal research and writing memoranda.

### **EDUCATION**

Syracuse University College of Law, Syracuse, New York  
Juris Doctor, Cum Laude

Honors: Certificate in Law, Technology, and Management; Award for the  
Outstanding Member of the Syracuse Law Review

Journals: Syracuse Law Review; Computer Editor, Syracuse Law and Technology  
Journal; Syracuse Journal of Legislation and Policy

University of Hawaii at Manoa, Honolulu, Hawaii  
Bachelor of Arts in Political Science, Magna Cum Laude,  
Honors: Graduated with Distinction; Dean's List

Kailua High School, Kailua, Hawaii  
Diploma, Cum Laude

### **OTHER QUALIFICATIONS**

Licensed in all State of Hawaii courts; United States Ninth Circuit Court of Appeals;  
United States District Court for the District of Hawaii