DAVID Y. IGE GOVERNOR

JOSH GREEN M.D. LT. GOVERNOR



RONA M. SUZUKI DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

STATE OF HAWAII DEPARTMENT OF TAXATION

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To: The Honorable Donovan M. Dela Cruz, Chair;

The Honorable Gilbert S.C. Keith-Agaran, Vice Chair; and Members of the Senate Committee on Ways and Means

From: Rona M. Suzuki, Director

Department of Taxation

Re: STRONG SUPPORT of GM 791

Date: Monday, May 18, 2020 Time: 10:30 A.M.

Place: Auditorium, State Capitol

The Department of Taxation (Department) strongly supports GM 791 and the confirmation of Scott Teruya to the Tax Review Commission.

Mr. Teruya serves as the Director of Finance for Maui County. He will bring a neighbor island and county perspective to the Tax Review Commission, which typically focuses on state-wide policy. His knowledge of Real Property tax and financial matters will be beneficial to the deliberations.

I have personally worked with Mr. Teruya. He is even-tempered, honest, and straightforward. I look forward to working with him and the other members nominated to serve on the Tax Review Commission.

Thank you for the opportunity to testify in strong support of GM 791 and the confirmation of Scott Teruya to the Tax Review Commission.



May 15, 2020

The Honorable Donovan M. Dela Cruz, Chair And Members Senate Committee on Ways and Means 415 South Beretania Street, Auditorium Honolulu, Hawaii 96813

RE: G.M. 791 - FOR CONSIDERATION AND CONFIRMATION TO THE TAX REVIEW COMMISSION, GUBERNATORIAL NOMINEE, SCOTT TERUYA

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

Thank you for the opportunity to provide testimony in support of the confirmation of Mr. Scott Teruya as a member on the Board of the State of Hawaii Tax Review Commission.

I have known Mr. Teruya for more than 15 years from when we previously worked together at the County of Maui. As the current County of Maui director of finance, Mr. Teruya can bring a valuable neighbor island public finance perspective towards reviewing provisions of the State tax code. Additionally, Mr. Teruya has a long history of serving as the County of Maui's real property tax administrator, so he a good working understanding of applied tax policies. I believe his professional background and demonstrated work experiences would be very valuable attributes for a member of the Board of the Tax Review Commission.

I urge the members of the Senate Committee on Ways and Means to support his selection by voting favorably on his nomination and advancing G.M. 791 for full Senate confirmation.

Sincerely,

VP for B&F/CFO

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Council Chair Alice L. Lee

Vice-Chair Keani N.W. Rawlins-Fernandez

Presiding Officer Pro Tempore Tasha Kama

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Tamara Paltin
Shane M. Sinenci
Yuki Lei K. Sugimura



COUNTY COUNCIL

COUNTY OF MAUI 200 S. HIGH STREET WAILUKU, MAUI, HAWAII 96793 www.MauiCounty.us

May 14, 2020

TO: The Honorable Donovan Dela Cruz, Chair

The Honorable Gil Keith-Agaran, Vice-Chair Senate Committee on Ways and Means

SUBJECT: TESTIMONY IN STRONG SUPPORT OF GM791, RELATING TO THE NOMINATION OF SCOTT TERUYA TO THE TAX REVIEW COMMISSION

Aloha e Chair Dela Cruz, Vice-Chair Keith-Agaran, and esteemed committee members,

I write in strong support of GM791, relating to the gubernatorial nomination of Scott Teruya to the Tax Review Commission.

As the Chair of the Council's Economic Development and Budget Committee, I have worked closely with our County Finance Department Director, Mr. Teruya. In my short time working with him, I have been impressed by his depth of knowledge and experience with addressing issues surrounding taxation, on both the County and State levels. This has been informative and instrumental in creating meaningful positive change fiscally and economically for our community.

Mr. Teruya's experience as a real property appraiser, tax administrator and in numerous boards and commissions directly involved in addressing tax issues, makes him a wonderful candidate for the state's Tax Review Commission. I feel that Mr. Teruya will bring much needed solution-driven ideas to the table for discussion and implementation.

For these reasons, I strongly urge you to confirm Mr. Teruya today. Mahalo for continuing your important work to our State during these unprecedented times!

Me ke aloha,

KEANI RAWLINS-FERNANDEZ

Keani Lawlins-Fernander

Council Vice-Chair

Economic Development and Budget Committee, Chair

Testimony of Ku'uhaku Park On Behalf of Matson Support GM791 Before the Committee on Ways and Means May 18, 2020

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

Matson supports GM791, which nominates Scott Teruya to the Tax Review Commission. Mr. Teruya's extensive experience in government finance and real property assessment and commitment to public service provide him with a solid background necessary to assist with conducting a systematic review of Hawaii's tax structure with equity and efficiency.

Thank you for considering our testimony in support.