<u>GM-566</u>

Submitted on: 4/16/2021 10:13:37 AM Testimony for WAM on 4/19/2021 10:30:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Richard Paul McClellan III	Individual	Support	No

Comments:

I do not know CPA Sakuda but believe he has the type of background and experience that would serve the people of Hawaii well in the Board of Review.

His resume reflects experience with construction, travel, and real estate clients: all are industries that are greatly affected by the complexity of our General Excise Tax, and, increasingly the Transient Accommodations Tax.

His decision to volunteer for the Board of Review is laudable and hopefully will attract other persons of similar quality to seek confirmation as a functioning Board of Review system would be helpful to resolve tax disputes.