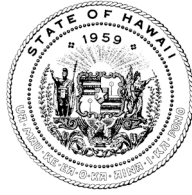


JOSH GREEN, M.D.
GOVERNOR



DOUGLAS MURDOCK
CHIEF INFORMATION
OFFICER

OFFICE OF ENTERPRISE TECHNOLOGY SERVICES

P.O. BOX 119, HONOLULU, HI 96810-0119
Ph: (808) 586-6000 | Fax: (808) 586-1922
ETS.HAWAII.GOV

Testimony of
DOUGLAS MURDOCK
Chief Information Officer
Enterprise Technology Services

Before the

SENATE COMMITTEE ON WAYS AND MEANS

GOVERNOR'S MESSAGE NO. 532
NOMINATION OF KRISTEN SAKAMOTO, DEPUTY 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 Kristen Sakamoto as the Deputy Director of the Department of Taxation (DOTAX).

Ms. Sakamoto most recently served as the Deputy Corporation Counsel for the City and County of Honolulu, advising the Department of Budget and Fiscal Services, Office of Economic Revitalization, and City Council on tax law and finance-related matters, including general excise tax, real property tax, public service company tax, and the transient accommodations tax.

She has also served as an Administrative Rules Specialist for DOTAX, as Deputy Attorney General in the Tax and Charities division, and as the Deputy Corporation Counsel tasked with assisting with the establishment of the county transient accommodations tax.

In these roles, she has helped produce sound tax policies, procedures, and strategies to develop best practices and I am happy to support her 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 532
Submitting for consideration and confirmation as the Deputy Director, Department of
Taxation, Gubernatorial Nominee, Kristen Sakamoto

Senate Committee on Ways and Means

The Department of Transportation (DOT) **supports** the confirmation of Kristen Sakamoto as the Deputy Director for the Department of Taxation (DOTAX).

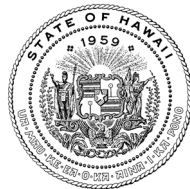
Ms. Sakamoto received her Juris Doctor from the University of California, Hastings College of Law and her Bachelor of Business Administration from the University of Hawai'i at Mānoa.

Ms. Sakamoto has served a Deputy Corporation Counsel in the Finance section at the City and County of Honolulu, Department of Corporation Counsel, a Deputy Attorney General in the Tax and Charities Division with the Department of the Attorney General and as an Administrative Rules Specialist for DOTAX. In these roles, she helped create sound tax policies, procedures and best practices.

The DOT believes that Ms. Sakamoto's background has prepared her well to assume the role of Deputy Director at DOTAX.

Thank you for the opportunity to provide testimony.

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. 532

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

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DEPUTY DIRECTOR, DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, KRISTEN SAKAMOTO, 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 Kristen Sakamoto to the position of Deputy Director of the Department of Taxation. I am working with Ms. Sakamoto in my professional capacity as Director of Finance.

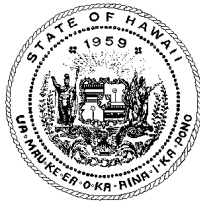
Governor Green's administration shares his priorities of homelessness and housing, the cost of living, climate change, and health care for the people of Hawai'i. We are committed to take action to make the needed changes to move Hawai'i forward.

Ms. Sakamoto 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.

Ms. Sakamoto has been serving as the Deputy Director at the Department of Taxation since January 2023. Prior to that, she was the Administrative Rules Specialist at the Department of Taxation from 2015 to 2018, the Deputy Attorney General for the Tax and Charities Division from 2018 to 2021, and most recently the Deputy Corporation Counsel in the Finance Section since August 2021. Her work experience will benefit the department and the State; therefore, I support her confirmation.

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.

WRITTEN TESTIMONY

TESTIMONY ON GOVERNOR MESSAGE NO. 532
RELATING TO THE NOMINATION OF KRISTEN SAKAMOTO
TO BE THE DEPUTY 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

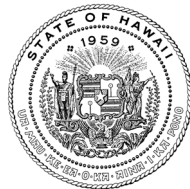
Chair Dela Cruz, Vice Chair Keith-Agaran, and Members of the Committee:

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

Ms. Sakamoto has extensive work experience within the private and state government sector. Her years of work experience in leadership roles and legal experience make her a highly qualified candidate to take on the complexities of the duties and responsibilities, and the authority as the Deputy Director for DoTax.

Thank you for the opportunity to provide testimony in support of Governor's Message 532 and the confirmation of Ms. Sakamoto.

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. 532

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

SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DEPUTY DIRECTOR, DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE, KRISTEN SAKAMOTO, 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 Kristen Sakamoto to the position of Deputy Director of the Department of Taxation. I am working with Ms. Sakamoto in my professional capacity as Deputy Director of Finance.

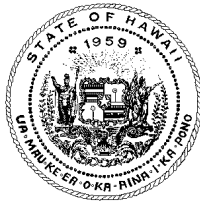
Governor Green's administration shares his priorities of homelessness and housing, the cost of living, climate change, and health care for the people of Hawai'i. We are committed to take action to make the needed changes to move Hawai'i forward.

Ms. Sakamoto 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.

Ms. Sakamoto has been serving as the Deputy Director at the Department of Taxation since January 2023. Prior to that, she was the Administrative Rules Specialist at the Department of Taxation from 2015 to 2018, the Deputy Attorney General for the Tax & Charities Division from 2018 to 2021, and most recently the Deputy Corporation Counsel in the Finance Section since August 2021. Her work experience will benefit the department and the State; therefore, I support her 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. 532
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE
DEPUTY DIRECTOR, DEPARTMENT OF TAXATION,
GUBERNATORIAL NOMINEE KRISTEN SAKAMOTO

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 Kristen Sakamoto as the Deputy Director, Department of Taxation (DoTax). Her knowledge and experience of government at the County, State, and at the Federal level coupled with work experience in the private sector, make her a well-rounded candidate who brings a wide spectrum of skills and abilities to the DoTax leadership team.

She has the knowledge, leadership and managerial skills required of the Position. Ms. Sakamoto brings with her a fresh perspective to problem solving to the DoTax.

I, therefore, without reservation 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. 532 and the confirmation of Kristen Sakamoto.

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 532; Submitting for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, KRISTEN SAKAMOTO, for a term to expire 12-07-2026.

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

Ms. Sakamoto possesses the knowledge and experience to serve as the Deputy Director of DoTax. Ms. Sakamoto is an attorney with a strong background in tax law and finance-related matters. She is also a dedicated public servant and has served as the Deputy Corporation Counsel for the City and County of Honolulu, Administrative Rules Specialist, and Deputy Attorney General in the Tax and Charities Division. In her roles, she advised departments on tax law and finance-related matters, including general excise tax, real property tax, public service company tax, and the transient accommodations tax. Ms. Sakamoto is also familiar with the DoTax having previously served as an Administrative Rules Specialist.

The DLIR believes Ms. Sakamoto has strong legal qualifications and understands the complex tax laws, rules, and regulations. She has helped produce sound tax policies, procedures, and strategies to develop best practices. She also embraces innovation and will chart a path to modernize Hawaii's tax system which will greatly assist all taxpayers in the State.

Thank you for the opportunity to provide testimony in support of Governor's Message 532.



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

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

SYLVIA LUKE
LIEUTENANT GOVERNOR | KA HOPE KIA'ĀINA

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 532 RELATING TO
GUBERNATORIAL NOMINEE KRISTEN SAKAMOTO
DEPUTY DIRECTOR OF THE DEPARTMENT OF TAXATION**

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

I strongly support the confirmation of Kristen Sakamoto to the position of Deputy Director for the Department of Taxation.

As prior Deputy Corporation Council for City and County of Honolulu for the Department of Budget and Fiscal Services and Deputy Attorney General for the Department of Taxation, Ms. Sakamoto has the requisite knowledge and experience necessary to lead the many diverse and critical responsibilities of the department and will definitely be a valuable asset to the Director and Department of Taxation.

She is a true professional, willing to get the job done, unafraid to tackle the tough issues but most importantly, she is the best qualified person for this position.

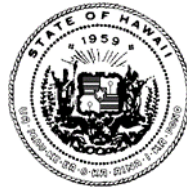
As Governor Green's administration is committed to addressing the many issues facing our State in a direct and forthright manner, Kristen Sakamoto will be an integral

Testimony of Dean I Hazama
G.M. 532
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. 532, Submitting for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, KRISTEN SAKAMOTO

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

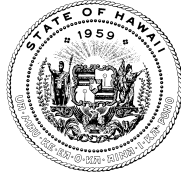
We, Cathy Betts and Joseph Campos II, serve as the Director and Deputy Director of the Department of Human Services (DHS). We are testifying in **SUPPORT** of Governor's Message 532, Gubernatorial Nominee, Kristen Sakamoto, as the Deputy Director of the Department of Taxation (DOTAX).

Ms. Sakamoto has extensive experience with DOTAX which qualifies her for appointment as Deputy Director of DOTAX. Ms. Sakamoto has many years in private sector litigation in various issues that will provide her a firm foundation for her role as Deputy Director. In addition, her direct knowledge of DOTAX as the Administrative Rules Specialist (2015-2018) and Deputy Attorney General in the Tax and Charities division (2018-2021) will inform her role as the Deputy Director. DHS works closely with DOTAX on a variety of issues and Ms. Sakamoto has been helpful to the Department since her appointment as Deputy Director.

Thank you for allowing us to testify in **SUPPORT** of Governor's Message 532 and Kristen Sakamoto.

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 532

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

April 3, 2023

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

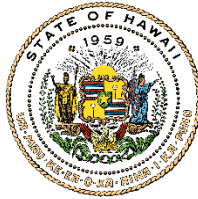
Thank you for the opportunity to provide testimony in support of Kristen Sakamoto as the Deputy Director of Taxation (DoTAX).

As a former Deputy Attorney General in the Tax and Charities Division, Ms. Sakamoto has previously advised DoTAX on tax law, the Uniform Information Practices Act, the American Rescue Plan Act of 2021, and general tax administration matters. DHHL is certain that the position of Deputy Director of DoTAX will allow Ms. Sakamoto to expand on her current work and engagement with DoTAX. Ms. Sakamoto's work as a Deputy Corporation Counsel in the Finance Section also reflects her diverse work experience beyond her legal background.

DHHL looks forward to working in partnership with Kristen Sakamoto 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**

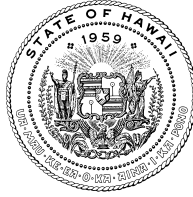
**In consideration of
GOVERNOR'S MESSAGE 532
SUBMITTING FOR CONSIDERATION AND CONFIRMATION AS THE DEPUTY
DIRECTOR, DEPARTMENT OF TAXATION, GUBERNATORIAL NOMINEE,
KRISTEN SAKAMOTO, FOR A TERM TO EXPIRE 12-07-2026**

Governor's Message 532 submits for confirmation as Deputy Director, Department of Taxation, Gubernatorial Nominee, Kristen Sakamoto, for a term to expire 12-07-2026. **The Department of Land and Natural Resources (Department) supports this measure.**

The Department recognizes Ms. Kristen Sakamoto for excellence in service to Hawai'i at both the state and county level, as an Administrative Rules Specialist with the Department of Taxation, Deputy Attorney General in the Tax and Charities Division, and Deputy Corporation Counsel (Finance Section) with the City and County of Honolulu. Whether litigating tax appeals or other tax-related proceedings, drafting intergovernmental agreements or procurement contracts, or providing counsel on finance-related matters or tax law, Ms. Sakamoto does so with the skill and efficacy of a true leader.

Ms. Sakamoto has the requisite knowledge and management expertise to fill the role of Deputy Director for the Department of Taxation admirably.

Mahalo for the opportunity to testify in support of Governor's Message 52..



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. 532

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. 532, appointment of Kristen Sakamoto to serve as Deputy Director, Department of Taxation.

Kristen brings to the Department of Taxation a strong understanding and knowledge of state and county government and private sector professional experience. Prior to serving as the Deputy Director of Taxation-nominee, Kristen spent over six years as Deputy Attorney General in the Tax and Charities Division and as Administrative Rules Specialist with the Department of Taxation. During that time, Kristen advised the Department of Taxation on tax law, Uniform Information Practices Act, American Rescue Plan Act of 2021, and general tax administration matters, as well as settled numerous tax appeals that resulted in the collection of unpaid taxes. Kristen also worked at the county level as Deputy Corporation Counsel in the Finance Section of the Department of the Corporation Counsel of the City and County of Honolulu.

Kristen's experience and abilities in developing and drafting administrative rules and drafting and reviewing legislative measures bring to the Department of Taxation the expertise and know-how in administering and building an understanding of the tax laws of our State. Her years of government service paired with her years of professional

Testimony of Office of the Governor
Governor's Message No. 532
April 3, 2023
Page 2

work experience in San Francisco, California as an Associate Attorney in the private sector have added breadth to her leadership and administrative abilities.

Kristen conveys tax and legal information and concepts with clarity and expertise. This has been essential in explaining tax law and tax policy, advising legislators on tax matters, conveying the position and perspective of the Department of Taxation in testimonies, drafting written testimony, and testifying at legislative hearings. Her understanding and analysis of tax laws and how they work have contributed to sound policies and administering and implementing the tax laws of our State.

Kristen earned a Juris Doctor from the University of California, Hastings College of Law and Bachelor of Business Administration, Management Information Systems from the University of Hawaii at Manoa.

I have every confidence that Kristen Sakamoto will serve our State and community well as Deputy Director of Taxation.

Mahalo for your consideration.

JOSH GREEN, M.D.
Governor

SYLVIA LUKE
Lt. Governor



LATE

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. 532

Submitting for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, KRISTEN SAKAMOTO, 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, Kristen Sakamoto as Deputy Director of the Department of Taxation.

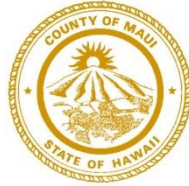
Kristin's resume demonstrates her record of success and is an indication of her future success serving the State. Respectfully requesting your vote to confirm Kristen Sakamoto's nomination to serve as the Deputy Director, Department of Taxation.

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 532 RELATING TO NOMINEE
KRISTEN SAKAMOTO FOR DEPUTY 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 Ms. Kristen Sakamoto to the position of Deputy Director for the Department of Taxation.

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

Further, as HB1363 continues to move forward in the legislature, Ms. Sakamoto 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.

Ms. Sakamoto has demonstrated a high level of professionalism and always maintains a pleasant personality. If appointed, I am certain that her previous work with the Department of Taxation as the Administrative Rules Specialist 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 Ms. Sakamoto, and GM532. 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 532
Appointment for Kristen Sakamoto
Department of Taxation, Deputy 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 Kristen Sakamoto as the Deputy Director of Taxation. The County of Kaua'i works closely with the State Department of Taxation and Ms. Sakamoto 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 Ms. Sakamoto's appointment would assure us the support that we need to be successful. She 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.

Ms. Sakamoto's relevant experience in the tax and finance sections of both State and City legal offices, she will offer sound decisions and clarity in the direction of the Department of Taxation. I am confident in Ms. Sakamoto's ability to lead and ask this Honorable Committee to advise and consent to her nomination and forward to the full Senate for consideration.

Mahalo for your consideration of this testimony.

LATE

Testimony of
Carrie L. Castle, Deputy Director
Budget and Fiscal Services Department
City and County of Honolulu
530 South King Street, Room 208, Honolulu HI 96813

To the Senate Committee on Ways and Means

Monday, April 3, 2023

9:45 AM

State Capitol, Conference Room 211

In consideration of GM 532:

**Submitting for consideration and confirmation as the Deputy Director,
Department of Taxation, Gubernatorial Nominee, Kristen Sakamoto, 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 Kristen Sakamoto as the Deputy Director of the Department of Taxation.

As Deputy Director of the City and County of Honolulu's Budget and Fiscal Services Department, I had the honor and pleasure of working with Ms. Sakamoto during her tenure as Deputy Corporation Counsel, Finance Section at the Department of the Corporation Counsel, City and County of Honolulu.

During her time at the City, Ms. Sakamoto was instrumental in assisting with Bill 40 (2021), to establish Chapter 8A relating to the County Transient Accommodations Tax which was approved by the City Council and Ordinance 21-33 was signed into law by Mayor Rick Blangiardi on December 14, 2021. Throughout her tenure, I experienced firsthand, her tax expertise, professionalism, dedication and commitment to the role of Deputy Corporation Counsel.

Ms. Sakamoto will be a tremendous asset to the Department of Taxation. I respectfully ask for Ms. Sakamoto's confirmation as the Deputy Director of the Department of Taxation.

Thank you for the opportunity to testify in strong support of Ms Sakamoto.

Carrie L. Castle

GM-532

Submitted on: 4/1/2023 9:31:58 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 Kristen Sakamoto for Deputy Director of Taxation. As a former Deputy Attorney General of the Tax & Charities Division and an Administrative Rules Specialist at the Department, Kristen is a highly qualified nominee that would bring welcome legal and technical tax experience to this position.

Our Section members often find themselves at odds with the Department in their practices and have ample experience working accross from Kristen in her prior roles at the Department and Tax & Charities Division. Other testimony from multiple tax attorneys clearly show Kristen demonstrating her competence in these capacities. She is undoubtably qualified for the position of Deputy Director and deservedly has the full endorsement from the Tax Section for her nomination.

Thank you for your consideration,

Winston I. Wong

President, Tax Section of the Hawaii 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. 532 for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, KRISTEN SAKAMOTO, 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. 532 appointment of Kristen Sakamoto as Deputy Director of the Department of Taxation (DoTax.)

Kristen is a highly qualified individual. Her background in tax law will become an integral part to achieve the goals set forth by DoTax. Her professional experience while working as a Deputy Corporation Counsel and Deputy Attorney General, Tax and Charities Division enabled her to create a strong foundation in dealing with the challenges of our state.

Kristen graduated from the University of Hawaii at Manoa with a Bachelor of Business Administration, Management System then she earned her Juris Doctor from the University of California, Hastings College of Law.

Thank you for the opportunity to submitted written testimony in support of Governor's Message No. 532.

Respectfully Submitted,

Ross Yamasaki
Vice President

Testimony of
Pacific Resource Partnership

LATE

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

GM 532—Confirmation of Ms. Kristen Sakamoto as Deputy 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 532, confirming Ms. Kristen Sakamoto as the Deputy Director of the Department of Taxation.

Ms. Sakamoto has a legal background and worked in both the private and public sectors. Most recently, she served as Deputy Corporation Counsel in the Finance Section at the City and County of Honolulu, where she assisted with the establishment of the City's transient accommodations tax. Previously, Ms. Sakamoto served as Deputy Attorney General for the Tax and Charities Division. She also assisted with the development of tax policy as an Administrative Rules Specialist at the Department of Taxation. Her overall work experiences renders her well suited to serve as Deputy Director of the Department of Taxation.

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



LATE

GM-532

Submitted on: 4/2/2023 6:08:34 PM

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

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

Comments:

The Hawaii Regional Council of Carpenters is writing to support the nomination of Kristen Sakamoto for Deputy Director of Taxation

Kristen most recently served as Deputy Corporation Counsel in the Finance Section at the City and County of Honolulu, where she assisted with the establishment of the City’s transient accommodations tax.

Having previously served as Deputy Attorney General for the Tax and Charities Division, Kristen helped with the development of tax policy as an Administrative Rules Specialist at the Department of Taxation.

We believe she is an excellent and qualified candidate for Deputy Director.

GM-532

Submitted on: 3/31/2023 12:06:55 PM

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

Submitted By	Organization	Testifier Position	Testify
Michael Bracamontes	Individual	Support	Written Testimony Only

Comments:

Dear Committee:

It is my privilege to submit testimony in support of Kristen Sakamoto’s candidacy for Deputy Director, Department of Taxation. I have known Ms. Sakamoto for approximately 17 years. I have had the pleasure of working with Ms. Sakamoto at two law firms and know her to be an ethical, thorough, and tenacious litigator. Ms. Sakamoto cared deeply for the people she represented and advocated for them relentlessly. At both law firms we worked at, Ms. Sakamoto quickly earned the reputation as a “go-to” attorney whenever there was a difficult task or tough case. I was always confident that Ms. Sakamoto’s work product was correct and completed in a timely fashion. I cannot think of a better person to fill the role of Deputy Director, Department of Taxation. I give Ms. Sakamoto my highest recommendation without reservation.

Michael Bracamontes, Esq.

Civil Rights Attorney (California)

Faculty, UC Berkeley School of Law*

*For identification purposes only and not an endorsement by the law school.

GM-532

Submitted on: 3/31/2023 1:44:49 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 Kristen Sakamoto as Deputy Director of the Department of Taxation.

I am a tax attorney in private practice at Cades Schutte LLP focusing on Hawaii State tax matters. I first met Ms. Sakamoto in 2016 while she was working for the Department of Taxation as an Administrative Rules specialist. During that time, she demonstrated her tremendous capacity for understanding complex technical tax matters while also communicating those matters effectively. These are rare gifts. She also impressed me and others with her work ethic and work product. She is a dedicated public servant as well as an extremely talented attorney. I am also encouraged that Ms. Sakamoto brings rare technical tax expertise to the role of Deputy Director, and I think that the Department of Tax will be stronger for it. She has a deep understanding of both the subject matter and the Department at which she will be working. I think she will do an excellent job.

I strongly support Ms. Sakamoto's confirmation.

Sincerely,

Trever Asam

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 532

Submitting for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, Kristen Sakamoto, 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 Kristen Sakamoto as the Deputy Director of the Department of Taxation.

As Taxation Services Administrator, I have worked with Ms. Sakamoto as Acting Deputy Director for the past four months. During this time, I have experienced her dedication and commitment to the role of Deputy Director. Ms. Sakamoto brings past experience in the Department of Taxation to this new role. Ms. Sakamoto will be an asset to the Department as Deputy Director.

I respectfully ask for Ms. Sakamoto's confirmation as the Deputy Director of the Department of Taxation. Thank you for the opportunity to testify.

GM-532

Submitted on: 3/31/2023 2:20:46 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 Kristen Sakamoto for Deputy Director, Department of Taxation.

Attorney Sakamoto's background with the Tax & Charities Division of the Attorney General's Office and her familiarity with our tax system, tax laws, and recurring issues relating to tax administration will serve her well as Deputy Director should she be confirmed.

Her participation (along with Gubernatorial Nominee Gary Sukanuma) in the *Department of Taxation v. AirBNB Inc.* matter was significant in Hawaii's tax history.

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 532

Submitting for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, Kristen Sakamoto, 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 Kristen Sakamoto as the Deputy Director of the Department of Taxation.

I respectfully ask for Ms. Sakamoto's confirmation as the Deputy Director of the Department of Taxation. Thank you for the opportunity to testify.

GM-532

Submitted on: 3/31/2023 2:40:44 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:

This testimony is being submitted in support of the appointment of Kristen Sakamoto to the position of Deputy Director for the Department of Taxation. I worked with Ms. Sakamoto when she was a deputy attorney general working in the Department of the Attorney General, Tax & Charities Division. I learned of Ms. Sakamoto's commitment to public service and her great judgment when we worked together on a project during the COVID pandemic. As one of the deputy attorneys general working on the COVID Kokua team, Ms. Sakamoto was always willing to put in extra time to respond to emails from individuals seeking to volunteer and/or donate time or materials to the State. As the head of the team, I could always count on Ms. Sakamoto, whether it was in the evenings, on the weekends, or on holidays, to be available to assist. The team worked 7-days a week to respond to emails and Ms. Sakamoto was consistently willing and available to assist with the workload. This was all in addition to the regular work Ms. Sakamoto was assigned as a deputy attorney general in the Tax & Charities Division.

Not only was Ms. Sakamoto reliable and committed to doing the work, she was extremely smart, well-versed, and diplomatic in her responses. Ms. Sakamoto has an excellent temperament and has great people skills. I was also able to work with Ms. Sakamoto in my position as First Deputy Attorney General. As with her work on the COVID Kokua team, Ms. Sakamoto's work as a Tax & Charities deputy attorney general was outstanding.

Ms. Sakamoto worked in our Tax & Charities Division under supervisor Gary Suganuma. If Mr. Suganuma is confirmed for the Director position, having Ms. Sakamoto appointed to the Deputy Director position would, without a doubt, create an exceptionally strong team in our State's Department of Taxation.

I strongly support the appointment of Kristen Sakamoto to the position of Deputy Director for the Department of Taxation.

GM-532

Submitted on: 3/31/2023 3:30:34 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 Kristen Sakamoto to serve as the Deputy 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 532
**Submitting for consideration and confirmation as the Deputy Director,
Department of Taxation, Gubernatorial Nominee, KRISTEN SAKAMOTO, 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 Kristen Sakamoto to serve as the Deputy Director for the Department of Taxation.

Ms. Sakamoto has a background in public service at both the state and county levels. Within the state, she served as the Administrative Rules Specialist with the Department of Taxation and Deputy Attorney General with the Tax and Charities Division in the Department of the Attorney General. Most recently, Ms. Sakamoto was the Deputy Corporation Counsel in the Finance Section at the Department of the Corporation Counsel with the City and County of Honolulu. In that role, she advised the Department of Budget and Fiscal Services, Office of Economic Revitalization, and City Council on tax law. Ms. Sakamoto's academic credentials, background in law, and government experience will continue to be beneficial to the state.

For these reasons, I respectfully ask for Ms. Sakamoto's confirmation as the Deputy 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. 532

**Submitting for consideration and confirmation as
the Deputy Director, Department of Taxation,
Gubernatorial Nominee, KRISTEN SAKAMOTO**

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, KRISTEN SAKAMOTO, 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.

I have known Ms. Sakamoto for over 8 years. We worked together in DOTAX's Rules Office. Ms. Sakamoto was instrumental in updating Hawaii Administrative Rules on General Excise Tax (GET) Sourcing providing clear guidance to complex GET sourcing issues. Ms. Sakamoto is dedicated, detail-oriented, highly efficient and result driven.

Ms. Sakamoto's strong legal and research skill greatly contributed to the development of business rules for DOTAX's Tax System Modernization (TSM) project. With Ms. Sakamoto's knowledge of TSM system, she understands and is supportive of our team as we constantly strive to upgrade our system to keep up with fast changing economy and technology. DOTAX's TSM system impacts all Hawaii taxpayers and DOTAX users, thus, it is essential to have a leader like Ms. Sakamoto to ensure all aspects are considered when implementing tax law or operational changes.

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 532
Relating to Deputy Director, Department of Taxation,
Gubernatorial Nominee, Kristen Sakamoto
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 Kristen Sakamoto to the position of Deputy Director of the Department of Taxation, and ask you to confirm her appointment.

When she was a Deputy Attorney General in the Tax Division, I handled cases with Kristen on the other side. Although we were adversaries, she was always courteous and professional, well-informed about the technical issues, and willing to discuss the points where we disagreed.

I believe that her technical knowledge, legal background, and range of experience will be important assets for the Department of Taxation.

Respectfully submitted,

Ronald I. Heller

Ronald I. Heller

GM-532

Submitted on: 3/31/2023 5:56:48 PM

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

Submitted By	Organization	Testifier Position	Testify
Reid M. Yamashiro	Individual	Support	Written Testimony Only

Comments:

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

I am writing in strong support of the nomination of Kristen Sakamoto for the position of Deputy Director of the Department of Taxation. I had the pleasure of working with Kristen for almost a year and a half at the Department of the Corporation Counsel, City and County of Honolulu, as her supervisor. Kristen was a valuable member of our Finance Section who was our subject matter expert in taxation matters. Although new to the City, Kristen was given several high-profile assignments relating to the City's establishment of the Transient Accommodations Tax and the City's receipt of Coronavirus State and Local Fiscal Recovery Funds, which speaks to the confidence and trust that our office had in her abilities. During her time at Corporation Counsel, Kristen collaborated well with the other attorneys and staff in our office. She was approachable by others when they had questions of her regarding taxation and finance. In turn, as a newcomer to the City, she was willing to reach out to others to learn about City procedures and areas of law beyond her expertise. Kristen was well-liked in our office and I am confident that she would excel in a leadership position at the Department of Taxation. Kristen also has over six years of experience working with the Department of Taxation so she has the institutional knowledge to be able to step in and make a difference immediately.

For these reasons, I strongly support the confirmation of Kristen Sakamoto as Deputy Director for the Department of Taxation.

Thank you for the opportunity to provide testimony.

Reid M. Yamashiro

SENATE COMMITTEE ON
WAYS AND MEANS
TESTIMONY IN SUPPORT OF GM 532

(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-Agar an, & Members of Senate Ways and Means Committee:

My name is Kurt Kawafuchi. I respectfully and urge this committee and the Senate to confirm Kristen Sakamoto as Deputy 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.

With her eight (8) years of focusing on Hawaii tax law, Kristen will complement Director Gary Sukanuma and enhance the Tax Department. Kristen is a graduate of University of California Hastings School of Law. She has over 15 years of experience including focusing during roughly the last eight (8) years on Hawaii tax law. Prior to that, Kristen also had civil litigation experience which can be useful in resolving and settling tax disputes which can often be a significant part of the Deputy Director's responsibility. In other words, Kristen has experience of viewing issues from both sides---the government's perspective and the taxpayer's perspective. With her 15 years of litigation experience and 8 years of focusing on Hawaii tax law, I believe Kristen is qualified to serve as Deputy Director of Taxation.

I unequivocally urge this committee to confirm Kristen Sakamoto as Deputy Director of Taxation. Thank you.

GM-532

Submitted on: 3/31/2023 11:17:58 PM

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

Submitted By	Organization	Testifier Position	Testify
Lynn Araki-Regan	Individual	Support	Written Testimony Only

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 GM532 to confirm Kristen Sakamoto as the Deputy Director of the Department of Taxation (“DOTAX”), of the State of Hawaii.

In her current role as Deputy Director of Taxation, Kristen has a keen eye for detail and a deep understanding of tax laws, while ensuring our compliance with applicable tax laws and regulations.

Since being appointed as Deputy Director, Kristen has been approachable and collaborative. She and Director Sukanuma have a productive working relationship, and the supportive role they exemplify in the department is very much appreciated by staff.

In conclusion, Kristen Sakamoto is appreciated by managers and staff alike. Her wealth of experience and legal background, and commitment to excellence make her an asset to DOTAX. I recommend her and am confident that she, in partnership with Director Sukanuma, will make valuable contributions at DOTAX in the years to come.

I respectfully request that this Committee confirm Kristen Sakamoto as the Deputy Director of the Department of Taxation.

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

Lynn Araki-Regan
'Aina Haina

GM-532

Submitted on: 4/1/2023 2:44:57 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 532 and the confirmation of Kristen Sakamoto to serve as the Deputy Director of Taxation.

I have had the pleasure of working alongside Ms. Sakamoto for a few months. She is a considerate and caring administrator who makes time to listen to and address staff concerns and suggestions. Her calm demeanor and thoughtful approach, even in the midst of the busy tax season and legislative session, is a testament to her character. I have been extremely impressed by her strong personal work ethic and the thorough way she addresses a multitude of issues. She does her homework and it shows.

Ms. Sakamoto's professional background in both the private and public sectors has given her a wealth of experience and makes her uniquely qualified to serve as Deputy Director of Taxation. Furthermore, her past employment at the Department of Taxation and her in-depth knowledge of the responsibilities and challenges of each section is an invaluable asset to the Department's new leadership team.

Thank you for the opportunity to provide testimony in support of GM 532 and the confirmation of Kristen Sakamoto as the Deputy Director for the Department of Taxation.

Sincerely,

Sharon Tangonan

GM-532

Submitted on: 4/1/2023 3:16:51 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 Ms. Kristen Sakamoto as the Deputy Director for the Department of Taxation (DoTAX). Ms. Sakamoto's legal experience while at the Attorney General's Tax & Charities Division, City and County of Honolulu's Corporation Counsel representing the Finance Section, and in a previous role in the Department of Taxation collectively dealing with tax policy and tax litigation illustrates her ability and skillsets required to help lead as the Deputy Director of DoTAX.

In my experience working with Ms. Sakamoto briefly while at the Attorney General's office and recently in the Department of Taxation, I have found her to be competent, respectful, knowledgeable, insightful, and collaborative as an individual and as a leader. Her strong work ethic and dedication to public service will enable her 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 532.

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 532 – Submitting for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, Kristen Sakamoto, 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 532 and the confirmation of Kristen Sakamoto as the Deputy Director, Department of Taxation (DOTAX).

I have known Kristen for over 25 years. Kristen's blend of character and experience make her an excellent selection for this important position.

She is smart, diligent, thoughtful, honest, and humble, a combination of traits that all good leaders should have and exercise freely. She has an unwavering commitment to the community and impressive work ethic, both of which are necessary in public service.

Kristen was working at the Department of Taxation when I started working there. While we did not work closely together, the line staff and managers I did work with spoke highly of her. She had a reputation for understanding DOTAX operations and providing clear and concise guidance. She left DOTAX to serve as a Deputy Attorney General for the Tax and Charities Division. Again, we did not work closely, but I was very familiar and impressed with everything she accomplished. She worked on one of the most prominent actions by DOTAX, which led to a special project that collected millions of dollars in owed taxes. Through her work, she has extensive experience and knowledge of the statutes, rules, policies, and procedures, and sometimes the lack thereof, within DOTAX. She is uniquely able to hit the ground running at DOTAX and tackle both longstanding and emerging challenges.

Kristen has the experience and grit to work with the Director of Taxation to lead DOTAX. No one will work harder or be more dedicated to DOTAX's mission and success.

Thank you for the opportunity to testify in support of GM 532 and the confirmation of Kristen Sakamoto as the Deputy Director, Department of Taxation. I humbly ask for your vote in support of GM 532.

Sincerely,
Joy Kobayashi

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 532 - Consideration and Confirmation as the Deputy
Director of the Department of Taxation, Gubernatorial Nominee, Kristen
Sakamoto**

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 Ms. Kristen Sakamoto to serve as the Deputy Director of the Department of Taxation.

I am currently the Secretary to Interim Director of Taxation Gary Suganuma. During my brief time working with Ms. Sakamoto, I have observed her to be extremely hardworking, very knowledgeable and a dedicated professional. She is well organized, efficient and personable. Ms. Sakamoto and Interim Director Suganuma work extremely well together as a team. I believe her extensive background and understanding of the State tax system and laws makes her well qualified to serve as the Deputy Director of Taxation.

Thank you for this opportunity to testify, and I humbly ask that you confirm Ms. Kristen Sakamoto's nomination as the Deputy Director of the Department of Taxation.

Respectfully,

Natalie Wagatsuma

Testimony of Gary Yamashiroya

1st of April 2023

GM 532 Submitting for consideration and confirmation as the Deputy Director, Department of Taxation, Gubernatorial Nominee, Kristen Sakamoto, 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 Kristen Sakamoto for consideration and confirmation as Deputy Director of the Department of Taxation (DOTAX).

I briefly met Kristen Sakamoto at the Department of the Attorney General (ATG) before she started working at the Corporation Counsel. I was working as the Special Assistant to the Attorney General. I clearly remember that when she left, everyone in the front Office of the Attorney General felt it was a loss for us and a gain for the City and County. I better understood why when I began working at DOTAX and became more acquainted with Ms. Sakamoto when she started at the Department of Taxation after being nominated by Governor Green as the Deputy Director. I found that Ms. Sakamoto has the confidence, intellect, knowledge, and presence to make an excellent Deputy Director.

In addition, Ms. Sakamoto's talents fully complement Director Suganuma in managing and directing DOTAX. They make a great team and it's a pleasure to see them work together in addressing challenges. As it should be, they constantly confer and discuss key issues to improve the Department and services to the State and taxpayers. Ms. Sakamoto's experience both in ATG and DOTAX make her a unique and clearly appropriate candidate for the job and I fully support her nomination and confirmation as the DOTAX Deputy Director.

Testimony of
Jonathan White

Before the
Senate Committee on Ways and Means

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

In Consideration of
G.M. No. 532

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

I strongly support the confirmation of Kristen Sakamoto as Deputy Director of the Department of Taxation.

I am a tax attorney and former employee of the Department of Taxation. I worked with Ms. Sakamoto for approximately six years, both at the Department and while she served as Deputy Attorney General in the Tax and Charities Division.

I support Ms. Sakamoto's confirmation for two reasons. First, Ms. Sakamoto has the temperament and outlook needed to help lead the Department. Throughout my time working with her, Ms. Sakamoto always demonstrated foresight, patience, and deliberation. She has great judgment. These are attributes I believe necessary to guide the Department.

Second, Ms. Sakamoto has vast subject matter knowledge of Hawaii taxation. I was continually impressed with the substantive work product she produced at the Department. I believe she could go toe-to-toe with anyone when it comes to Hawaii tax issues.

Overall, the combination of leadership ability and substantive tax knowledge that Ms. Sakamoto exhibits is difficult to find. She will be an asset to the Department. I strongly support Ms. Sakamoto's confirmation.

Thank you for the opportunity to testify. I am testifying in my personal capacity. My testimony does not reflect the views of my employer.

**TESTIMONY OF
GARY S. SUGANUMA**

In consideration of G.M. No. 532

Submitting for consideration and confirmation as the
Deputy Director of the Department of Taxation
Governatorial nominee, KRISTEN SAKAMOTO

Before the
Senate Committee on Ways and Means

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

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

Thank you for the opportunity to offer testimony in strong support of the confirmation of Ms. Kristen Sakamoto as the Deputy Director of the Department of Taxation (Department).

Ms. Sakamoto is a real asset to the Department. Her prior experience in the Department allows her to understand and quickly assist the various division managers in addressing operational issues. Ms. Sakamoto also possesses a strong understanding of state tax law and tax policy from her time at the Rules Office where, among other things, she handled legislative matters, including the drafting of legislative proposals, bill review, and the preparation of legislative testimony. That experience has really benefitted the Department during the current legislative session. She also has experience with drafting administrative rules, policies, and written guidance on the administration of certain tax laws, as well as experience litigating tax cases and providing legal advice to the Department from her service as a deputy attorney general. This broad knowledge and experience, combined with her willingness and ability to help others, has quickly gained her the trust and respect of the Department's division and branch managers and other employees.

Having previously worked alongside Ms. Sakamoto at the Attorney General's Tax and Charities Division, I can attest that she is extremely smart, capable, and hardworking. While I have always valued Ms. Sakamoto's thoughtful input, I especially value having her as the Deputy Director because it allows us to work together on difficult issues to arrive at the best possible solutions or courses of action. The ability to bounce ideas off one another and have frequent discussions, including discussions on high-level matters that affect the entire Department, will help ensure that decisions are

Testimony of Gary S. Sukanuma
G.M. No. 532
April 3, 2023
Page 2 of 2

made with the best interest of the Department and State in mind.

Thank you for the opportunity to provide testimony in support of Governor's Message 532.

GM-532

Submitted on: 4/1/2023 11:49:16 PM

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,

Thank you for the opportunity to offer testimony in support of the confirmation of Ms. Kristen Sakamoto as the Deputy Director for the Department of Taxation (DOTAX).

I have been employed at DOTAX for the past seven years and I had the pleasure of working with Ms. Sakamoto initially during her previous position as an Administrative Rules Specialist. In 2017, when DOTAX was transitioning over to our current tax system, Ms. Sakamoto's assistance was invaluable. She demonstrated her willingness to work as a team player and assisted me with the legal knowledge needed to ensure that system requirements were in line with the current tax law and statutes.

When Ms. Sakamoto was nominated by Governor Green to the position of Deputy Director for DOTAX, I was happy and looking forward to working with her again. As a member of DOTAX's current legislative team, I have seen Ms. Sakamoto's indepth knowledge of tax law, combined with her dedication to work and willingness to work with others, firsthand. I am confident that DOTAX will benefit greatly with Ms. Sakamoto as the Deputy Director.

Thank you for the opportunity to provide testimony in support of GM 532.

GM-532

Submitted on: 4/1/2023 11:55:35 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 Kristen Sakamoto as Deputy Director for the Department of Taxation.

Thank you for this opportunity to comment.

GM-532

Submitted on: 4/2/2023 12:26:35 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 Kristen Sakamoto’s confirmation as Deputy Director of the Department of Taxation (“Department”). I am a Deputy Attorney General at the Tax and Charities Division of the Department of the Attorney General, and worked with Kristen during her time at the Division. I am submitting this testimony in my personal capacity.

I had the pleasure of working with Kristen for a short period of time; however, it was immediately apparent that her contributions to the Division (and the Department of the Attorney General) were significant. She brought with her not only a wealth of litigation experience from her time as an Associate Attorney in San Francisco, but also a unique understanding of the Hawaii State tax system from her three years as an Administrative Rules Specialist with the Department. Her specific experience served the State well when she was tasked with additional responsibilities relating to the COVID emergency in Hawaii. Kristen consistently demonstrated sound judgment and provided strategic insight over multiple areas. She was able to successfully manage complex challenges which resulted in incalculable benefits to the State.

Kristen was generous with her time and knowledge and was able to work well with people. She was always a consummate professional, and the number of times she worked collaboratively with others to ensure successful task completion are too numerous to detail. She has proven herself to be a person of great integrity and dedication, and is more than ready to address the challenges and issues facing the Department. Kristen Sakamoto would be a great asset to the Department as its Deputy Director, and I urge her confirmation.

Thank you for the opportunity to provide this testimony.

Janine Udui

GM-532

Submitted on: 4/2/2023 4:47:59 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, and Members of the Committee,

I am writing in support of the nomination of Kristen Sakamoto for the position of Department of Taxation Deputy Director. I have known Kristen for approximately 4 years. I have had the privilege of working with Kristen at the Department of the Attorney General.

As an attorney, Kristen is exceptional. She is an experienced litigator and has practiced both here and in California. She is well versed in civil and tax law and has worked in the private, city and state sectors. Kristen is also very intelligent, efficient, resourceful, helpful and approachable. She was an invaluable resource for all of us in the Tax and Charities Division due to her experience in the Rules Office within the Department of Taxation. Kristen was often tasked with the most difficult and complicated tax assignments which she completed exceedingly well. She would routinely share her ideas as to how to improve our work product and provide the tools to implement those ideas. Respectfully, Kristen has the attributes, both professionally and personally, that make for an outstanding Deputy Director. Kristen most definitely would be a treasured asset to the Department of Taxation and the State of Hawaii. Thank you for the opportunity to express my support for Kristen Sakamoto.

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

GM-532

Submitted on: 4/2/2023 11:18:30 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 for the nominatino of Kristen Ross Sakamoto to the position of Deputy Director of the Department of Taxation. Her background and experience in finance and taxation as a deputy attorney general, as an administrative rules specialist with the Department and as a deputy corporation counsel in the City's finance section makes her well qualified to serve as deputy director for DOT.

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

GM532

Honorable Chair Dela Cruz, Vice Chair Keith-Agaran, and members of the Committee on Ways and Means, I am providing testimony in support of GM532, the confirmation of Kristen Ross Sakamoto as the Deputy Director, Department of Taxation.

Ms. Sakamoto has had an amazing legal career in the private and public sector that spans almost two decades. After graduating from the prestigious University of California's Hastings College of Law, Ms. Sakamoto dedicated herself to her craft through various positions including serving as a Judicial Extern in the U.S. District Court, as an Associate Attorney, and, more recently, in roles at the Attorney General's office and the City's Corporation Counsel. The experiences that she gained over the years has laid the foundation for her to serve expertly in the role of deputy director.

Kristin's approximately seven years of tax-related legal support of the Department of Taxation provided her with an opportunity to gain insight into the operations of the department. She worked on and litigated tax appeals, foreclosure actions and was instrumental in settling numerous disputes that resulted in the recovery of unpaid taxes. She also has had experience developing tax policies, procedures, and administrative rules which are important skills needed to successfully assist in the management of the department.

As the deputy director, Kristin will need to support the director to ensure that the department is able to accomplish the many goals and objectives set by the director, governor, and legislature. I have observed a very cohesive, collaborative, and complimentary relationship between Director Sukanuma and Kristin. The many demands of the job require a strong functional partnership to be successful and they exhibit this based on what I have witnessed.

For these reasons, I humbly ask you to please support the confirmation of Kristin Ross Sakamoto to the position of Deputy Director of the Department of Taxation.