

EXPERIENCE

2022-present Counsel, Multistate Tax Commission, Honolulu, HI

- Research multistate tax issues including sales taxation of digital products, corporate income tax nexus and apportionment, and federal preemption.
- Staff and research for the Commission's various committees and subcommittees, as directed.
- Track state litigation relevant to multistate issues affecting income tax and sales tax.
- Track and report on state tax legislation across all states.
- Present to various state and local tax conferences

2013-2022 Administrative Rules Specialist, Attorney. Department of Taxation, Honolulu, HI

- Develop and draft administrative rules, letter rulings, and other state tax policy documents.
- Assist Deputy Attorneys General with tax appeal cases.
- Assist the Department's audit branch with audit resolution.
- Develop and draft legislative proposals.
- Engage Hawaii State Legislature in considering state tax legislation.
- Present annual state tax updates to Hawaii's tax practitioner community.

2010-2012 Staff Attorney. Congress of the Federated States of Micronesia, Pohnpei, FSM

- Review and advise members of Congress on proposed legislation, particularly tax legislation.
- Manage and staff Ways and Means Committee.
- Advise the Committee on all measures assigned to it.
- Manage the budget process across all committees; prepare final, comprehensive budget legislation.

EDUCATION

2019-2021	Georgetown University Law Center	Certificate in State and Local Tax
2008-2009	University of Washington School of Law	LL.M. in Taxation
2006-2008	William S. Richardson School of Law	J.D.
2005-2006	University of Mississippi School of Law	
2001-2005	Tulane University	B.A., Economics

LICENSE

2008-present Hawaii State Bar Association.