

STAND. COM. REP. NO. **3996**

Honolulu, Hawaii

**MAY 01 2026**

RE: GOV. MSG. NOS. 520,  
521, 522, 523, 524,  
525, 526

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Third State Legislature  
Regular Session of 2026  
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred Governor's Message Nos. 520, 521, 522, 523, 524, 525, and 526, submitting for study and consideration the nominations of:

TAX REVIEW COMMISSION

- G.M. No. 520      MARK FUKUNAGA  
for a term to expire 05-07-2027;
- G.M. No. 521      STACEY KATAKURA  
for a term to expire 05-07-2027;
- G.M. No. 522      JESSICA ENOS  
for a term to expire 05-07-2027;
- G.M. No. 523      JONATHAN WHITE  
for a term to expire 05-07-2027;
- G.M. No. 524      JUDITH CHOCK  
for a term to expire 05-07-2027;
- G.M. No. 525      JON YASUDA  
for a term to expire 05-07-2027; and
- G.M. No. 526      JEFFREY UEOKA  
for a term to expire 05-07-2027,

begs leave to report as follows:



Your Committee notes that although Governor's Message Nos. 520, 521, 522, 523, 524, 525, and 526 stated that each respective nominee's term would expire on May 8, 2026, the Governor subsequently issued a correction in Message No. 675 to indicate that each respective term will actually expire on May 7, 2027.

Your Committee reviewed the resumes submitted by Mark Fukunaga, Stacey Katakura, Jessica Enos, Jonathan White, Judith Chock, Jon Yasuda, and Jeffrey Ueoka for service on the Tax Review Commission.

MARK FUKUNAGA

Your Committee received testimony in support of the nomination for the appointment of Mark Fukunaga from the Department of Taxation, Watanabe Ing LLP, Parker Ranch, and eight individuals.

Your Committee received comments on the appointment of Mark Fukunaga from one individual.

Upon review of the testimony and the nominee's qualifications, your Committee recognizes that Mark Fukunaga earned a high school diploma from Punahou School, a Bachelor of Arts degree from Pomona College, and a Juris Doctor degree from the University of Chicago Law School. Since 1988, he has worked at Servco Pacific, Inc., where he served as Chief Executive Officer from 1994 to 2023 and currently serves as Executive Chairman. He also serves on the boards of numerous corporations and various nonprofit organizations.

Your Committee believes that Mark Fukunaga's leadership experience, financial acumen, and longstanding dedication to Hawaii, as well as his thoughtful analysis, balanced judgment, and strong sense of public responsibility make him highly qualified to serve on the Tax Review Commission. Your Committee therefore recommends that Mark Fukunaga be appointed to the Tax Review Commission.

STACEY KATAKURA

Your Committee received testimony in support of the nomination for the appointment of Stacey Katakura from the Department of Taxation and five individuals.



Upon review of the testimony and the nominee's qualifications, your Committee recognizes that Stacey Katakura earned a Bachelor of Science degree in accounting from the University of Southern California. She is a certified public accountant in both Hawaii and California and has more than twenty years of experience in financial management, organizational leadership, and public accountability. She is the founder of Accumulus Advisors, LLC, a Hawaii-based client accounting and advisory services firm, and currently serves as the company's Chief Executive Officer. She has also served on the boards of several nonprofit and civic services organizations.

Your Committee believes that Stacey Katakura's expertise, experience, integrity, and commitment to public service make her highly qualified to serve on the Tax Review Commission. Your Committee therefore recommends that Stacey Katakura be appointed to the Tax Review Commissions.

JESSICA ENOS

Your Committee received testimony in support of the nomination for the appointment of Jessica Enos from the Department of Taxation.

Upon review of the testimony and the nominee's qualifications, your Committee recognizes that Jessica Enos earned a Bachelor of Arts degree in business administration, with a concentration in accounting, from the University of Hawaii at Manoa. She is licensed as a certified public accountant in Hawaii and has more than twenty-five years of experience in federal and state taxation, audit representation, and taxation policy consulting. Since 2015, she has served as the certified public accountant owner of ABF Tax Advisors LLC, where she oversees all client tax filings, conducts complex tax research, manages audit engagements, and directs the firm's financial and operational functions. She previously served in leadership roles at KMH LLP and KPMG LLP and has worked directly with the Hawaii Department of Taxation on specialized matters, including Act 221 opinion letters.

Your Committee believes that Jessica Enos's technical expertise, seasoned judgment, and extensive knowledge of Hawaii's tax environment make her highly qualified to serve on the Tax



Review Commission. Your Committee therefore recommends that Jessica Enos be appointed to the Tax Review Commission.

JONATHAN WHITE

Your Committee received testimony in support of the nomination for the appointment of Jonathan White from the Department of Taxation and two individuals.

Upon review of the testimony and the nominee's qualifications, your Committee recognizes that Jonathan White earned a Bachelor of Arts degree in economics from Tulane University, a Juris Doctorate degree from the William S. Richardson School of Law, a Master of Laws degree in taxation from the University of Washington School of Law, and a certificate in state and local taxation from the Georgetown University Law Center. He has served as counsel to the Multistate Tax Commission since 2022, where he researches complex national tax issues, including sales taxation of digital products, corporate income tax nexus and apportionment, and questions of federal preemption, while also supporting the Commission's committees and monitoring litigation and legislation across the United States. He previously served as an Administrative Rules Specialist with the Department of Taxation, where he assisted the Department with tax law and policy issues, drafted administrative rules, assisted with tax appeals and audit resolutions, and regularly engaged with the Legislature on tax policy. Earlier in his career, he served as Staff Attorney for the Congress of the Federated States of Micronesia.

Your Committee believes that Jonathan White's blend of technical tax expertise, legislative experience, and multistate policy knowledge make him highly qualified to serve on the Tax Review Commission. Your Committee therefore recommends that Jonathan White be appointed to the Tax Review Commission.

JUDITH CHOCK

Your Committee received testimony in support of the nomination for the appointment of Judith Chock from the Department of Taxation.

Upon review of the testimony and the nominee's qualifications, your Committee recognizes that Judith Chock earned both a Bachelor of Business Administration degree and a Master of Accounting degree from the Shidler College of Business at the



University of Hawaii at Manoa. She has served as a Tax Partner at SingerLewak LLP since August 2024, where she leads the Honolulu tax office, oversees complex tax planning and compliance engagements, supports private and nonprofit organizations, and mentors staff in technical development. She previously served as a Senior Manager at Ernst & Young, LLP, where she led the Honolulu tax team in federal and state filings, tax provisions for private and Securities and Exchange Commission clients, and audit support. She also has held roles at Accuity LLP, Deloitte & Touche LLP, and elsewhere in private industry, giving her a well-rounded perspective on tax administration and financial operations.

Your Committee believes that Judith Chock's breadth of expertise and commitment to fairness, accuracy, and public service make her highly qualified to serve on the Tax Review Commission. Your Committee therefore recommends that Judith Chock be appointed to the Tax Review Commission.

JON YASUDA

Your Committee received testimony in support of the nomination for the appointment of Jon Yasuda from the Department of Taxation.

Upon review of the testimony and the nominee's qualifications, your Committee recognizes that Jon Yasuda earned a Bachelor's degree in accounting and finance from the University of Hawaii at Manoa. He is a certified public accountant and has more than twenty-nine years of experience specializing in tax compliance, tax planning, and taxpayer representation across the individual, business, trust, and nonprofit sectors. He currently serves as managing member of KKDLY, LLC, where he leads a team of tax professionals responsible for preparing approximately one thousand six hundred federal and state tax returns each year, oversees complex tax engagements, represents clients before the Internal Revenue Service and state taxation authorities, and provides strategic guidance on tax planning matters.

Your Committee believes that Jon Yasuda's extensive technical experience, leadership in the taxation community, and practical understanding of taxpayer needs make him highly qualified to serve on the Tax Review Commission. Your Committee therefore recommends that Jon Yasuda be appointed to the Tax Review Commission.



JEFFREY UEOKA

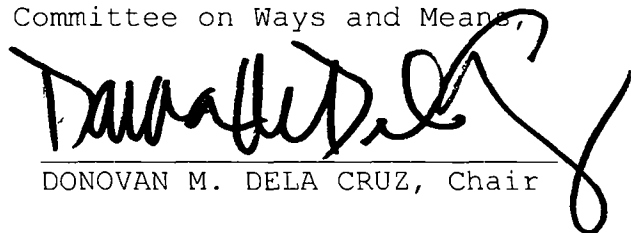
Your Committee received testimony in support of the nomination for the appointment of Jeffrey Ueoka from the Department of Taxation.

Upon review of the testimony and the nominee's qualifications, your Committee recognizes that Jeffrey Ueoka earned a Bachelor of Arts degree in business administration from the University of Washington and a Juris Doctorate degree from the William S. Richardson School of Law. He currently serves as the managing member for Wells Street Law, LLLC, where he provides counsel on land use, zoning, entitlements, and real estate transactions for a wide range of development projects, including major housing initiatives. He was previously Of Counsel with Mancini, Welch & Geiger, LLP, and was a Deputy Corporation Counsel for the County of Maui for more than a decade.

Your Committee believes that Jeffrey Ueoka's experience integrating legal analysis with fiscal policy, community needs, and operational realities make him highly qualified to serve on the Tax Review Commission. Your Committee therefore recommends that Jeffrey Ueoka be appointed to the Tax Review Commission.

As affirmed by the records of votes of the members of your Committee on Ways and Means that are attached to this report, your Committee, after full consideration of the background, experience, and qualifications of the nominees, has found the nominees to be qualified for the positions to which nominated and recommends that the Senate advise and consent to the nominations.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,



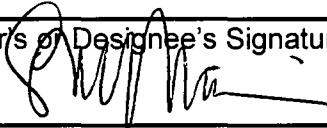
DONOVAN M. DELA CRUZ, Chair





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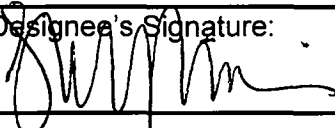
**Record of Votes**  
**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM521</b>	Committee Referral: <b>WAM</b>	Date: <b>4/30/2026</b>		
<input type="checkbox"/> The Committee is reconsidering its decision.				
The Recommendation is: <input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris				X
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<b>Distribution:</b> Original                      Yellow                      Pink File with Committee Report                      Committee                      Drafting Agency				

\*Only one Governor's Message per Record of Votes

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**Record of Votes**  
**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM522</b>	Committee Referral: <b>WAM</b>	Date: <b>4/30/2026</b>		
<input type="checkbox"/> The Committee is reconsidering its decision.				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
<b>Members</b>	<b>Aye</b>	<b>Aye (WR)</b>	<b>Nay</b>	<b>Excused</b>
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris				X
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation:				
<input checked="" type="checkbox"/> Adopted <span style="margin-left: 200px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature:				
				
Distribution:				
Original	Yellow	Pink		
File with Committee Report	Committee	Drafting Agency		

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**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM523</b>	Committee Referral: <b>WAM</b>	Date: <b>4/30/2026</b>		
<input type="checkbox"/> The Committee is reconsidering its decision.				
The Recommendation is: <input checked="" type="checkbox"/> Advise and Consent 2340 <input type="checkbox"/> Not Advise and Consent 2345				
<b>Members</b>	<b>Aye</b>	<b>Aye (WR)</b>	<b>Nay</b>	<b>Excused</b>
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris				X
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution:                      Original                      Yellow                      Pink File with Committee Report                      Committee                      Drafting Agency				

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**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM524</b>	Committee Referral: <b>WAM</b>	Date: <b>4/30/2026</b>		
<input type="checkbox"/> The Committee is reconsidering its decision.				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris				X
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation:				
<input checked="" type="checkbox"/> Adopted <span style="margin-left: 200px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature:				
Distribution:				
Original File with Committee Report	Yellow Committee	Pink Drafting Agency		

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**Record of Votes**  
**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM525</b>	Committee Referral: <b>WAM</b>	Date: <b>4/30/2026</b>		
<input type="checkbox"/> The Committee is reconsidering its decision.				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris				X
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation:				
<input checked="" type="checkbox"/> Adopted <span style="margin-left: 200px;"><input type="checkbox"/> Not Adopted</span>				
Chair's or Designee's Signature:				
Distribution:				
Original File with Committee Report	Yellow Committee	Pink Drafting Agency		

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**Record of Votes**  
**Committee on Ways and Means**  
**WAM**  
**Advise and Consent**

Governor's Message No.:* <b>GM526</b>	Committee Referral: <b>WAM</b>	Date: <b>4/30/2026</b>		
<input type="checkbox"/> The Committee is reconsidering its decision.				
The Recommendation is:				
<input checked="" type="checkbox"/> Advise and Consent 2340 <span style="margin-left: 200px;"><input type="checkbox"/> Not Advise and Consent 2345</span>				
<b>Members</b>	<b>Aye</b>	<b>Aye (WR)</b>	<b>Nay</b>	<b>Excused</b>
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris				X
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
<b>TOTAL</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1</b>
Recommendation:				
<input checked="" type="checkbox"/> Adopted <span style="margin-left: 200px;"><input type="checkbox"/> Not Adopted</span>				
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