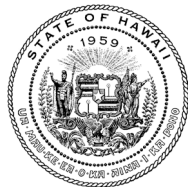


**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



**GARY S. SUGANUMA**  
DIRECTOR

**KRISTEN M.R. SAKAMOTO**  
DEPUTY DIRECTOR

STATE OF HAWAII'  
**DEPARTMENT OF TAXATION**

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**TESTIMONY OF  
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

**TESTIMONY ON THE FOLLOWING MEASURE:**

In consideration of G.M No. 522

Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, JESSICA ENOS, for a term to expire 05-08-2026. (Term corrected to 05-07-2027 by G.M. 675)

**BEFORE THE:**

Senate Committee on Ways and Means

**DATE:** Monday, April 27, 2026  
**TIME:** 12:30 p.m.  
**LOCATION:** State Capitol, Room 211

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

Thank you for the opportunity to offer testimony in support of the confirmation of Ms. Jessica Enos to the Tax Review Commission.

Ms. Enos is a highly experienced Hawai'i CPA with over 25 years of work in federal and state taxation, audit representation, and tax policy consulting. As the owner of ABF Tax Advisors, LLC, she oversees all client tax filings, conducts complex tax research, manages audit engagements, and directs the firm's financial and operational functions.

Her prior leadership roles at KMH, LLP, and KPMG, LLP, included final review of tax returns, managing audit engagements, supervising staff development, and overseeing firmwide receivables. She has worked directly with the Hawai'i Department of Taxation on specialized matters, including Act 221 opinion letters.

A graduate of the University of Hawai'i at Mānoa and a licensed CPA, Ms. Enos brings deep technical expertise, seasoned judgment, and extensive knowledge of Hawai'i's tax environment—making her well-qualified to contribute to the Tax Review

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Commission's work in evaluating and improving the state's tax system.

Thank you for the opportunity to provide testimony in support of Governor's  
Message 522.

**SENATE COMMITTEE ON  
WAYS AND MEANS  
TESTIMONY IN SUPPORT OF GM 522**

**Monday, April 27, 2026**

**12:30 pm**

**Conference Room 211**

**Dear Chair Dela Cruz , Vice Chair Moriwaki, & Members of the Senate Ways and Means Committee:**

**I strongly and respectfully urge this committee to confirm Jessica Enos to the position of the Tax Review Commission. While I am the current Chair of the State Council on Revenues and former Director of Taxation, I write this recommendation in my personal capacity.**

**I have known Jessica Enos for roughly 25 years. She was a former student at the University of Hawaii at Manoa Graduate School of Accounting when I taught graduate tax courses at the University of Hawaii Shidler College of Business Administration. She is a graduate of Iolani High School like me but many years after me. I understand that she was a top student, if not the top of her class at Iolani. Before starting her own business roughly 12 years ago, Jessica worked at KMH LLP, and co-authored the Taxes of Hawaii annual handbook on Hawaii taxes. I have worked with Jessica and found her to be is very smart, thoughtful and practical. Jessica will offer close to at least 30 years of private CPA experience and perspective of the Hawaii tax laws, its administration and the Hawaii tax system in addition to the IRS and other states.**

**The Tax Review Commission would be very fortunate to have Jessica Enos serve as a member. I believe she will be an exceptional asset to the Tax Review Commission. I strongly and unequivocally urge this committee to confirm Jessica Enos. Thank you.**

**Respectfully submitted,**

**Kurt Kawafuchi**