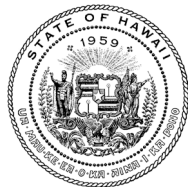


**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



**GARY S. SUGANUMA**  
DIRECTOR

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

STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

Ka 'Oihana 'Auhau  
P.O. BOX 259

HONOLULU, HAWAII 96809  
PHONE NO: (808) 587-1540  
FAX NO: (808) 587-1560

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

In consideration of G.M No. 523

Submitting for consideration and confirmation to the Tax Review Commission, gubernatorial nominee, JONATHAN WHITE, 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 Mr. Jonathan White to the Tax Review Commission.

Mr. Jonathan White brings a deep and uniquely comprehensive background in state and multistate taxation, making him exceptionally well qualified to serve on the Tax Review Commission. As Counsel to the Multistate Tax Commission since 2022, he researches complex national tax issues—including sales taxation of digital products, corporate income tax nexus and apportionment, and questions of federal preemption—while supporting the Commission's committees and monitoring litigation and legislation across all 50 states. His role requires rigorous policy analyses, clear communication, and the ability to anticipate emerging trends in state taxation.

Mr. White, who is an attorney, previously spent nearly a decade with the Hawai'i Department of Taxation as an Administrative Rules Specialist. In that capacity, he assisted the Department with tax law and policy issues, drafted administrative rules, letter rulings, and legislative proposals, assisted with tax appeals and audit resolutions, and regularly engaged the Legislature on tax policy. His annual presentations to

Hawai'i's tax practitioner community reflect his strong commitment to public engagement and clear policy guidance.

Earlier in his career, Mr. White served as Staff Attorney to the Congress of the Federated States of Micronesia, advising on legislation—particularly tax measures—while managing the Ways and Means Committee and overseeing the national budget process. This experience gave him valuable insight into how tax policy shapes government services and economic outcomes.

Mr. White's educational background includes advanced training in state and local taxation from Georgetown University Law Center, an LL.M. in Taxation from the University of Washington, and a J.D. from the William S. Richardson School of Law, supported by an undergraduate degree in economics.

With his blend of technical tax expertise, legislative experience, and multistate policy knowledge, Jonathan White would bring exceptional analytical rigor and broad perspective to the Tax Review Commission.

Thank you for the opportunity to provide testimony in support of Governor's Message 523.

**GM-523**

Submitted on: 4/24/2026 10:05:33 AM

Testimony for WAM on 4/27/2026 12:30:00 PM

Submitted By	Organization	Testifier Position	Testify
Ted S. Shiraishi	Individual	Support	Written Testimony Only

Comments:

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

I submit this testimony in **strong support** of the nomination of Jonathan W. White, Jr. to serve on the Tax Review Commission. Mr. White and I were colleagues at the State Hawai'i Department of Taxation (DOTAX) for almost ten years.

Mr. White is exceptionally well qualified for this appointment. He currently serves as Counsel for the Multistate Tax Commission, where he researches complex multistate tax issues, tracks state tax litigation and legislation across the country, staffs commission committees, and presents at state and local tax conferences.

Before that, Mr. White served for approximately nine years with DOTAX as the Supervising Administrative Rules Specialist and attorney. In that role, he developed and drafted administrative rules, letter rulings, and other tax policy documents, assisted with tax appeal matters, supported audit resolution, developed legislative proposals, and engaged directly with the Hawai'i Legislature on state tax legislation. He also presented annual state tax updates to Hawai'i's tax practitioner community.

His professional background reflects exactly the kind of legal, policy, and practical tax experience that is valuable for public service in Hawai'i. Mr. White combines technical tax knowledge with firsthand experience in state tax issues. He also brings a strong academic background, including an LL.M. in Taxation from the University of Washington School of Law, a Certificate in State and Local Tax from Georgetown University Law Center, and a J.D. from the William S. Richardson School of Law.

In addition, Mr. White's experience shows a sustained commitment to public service and to the sound administration of Hawai'i tax law. His years of service in Hawai'i government, together with his current national multistate tax work, suggest that he will bring both local understanding and broader perspective to this role.

For these reasons, I respectfully urge the Committee to support the nomination of Jonathan W. White, Jr. to serve on the Tax Review Commission.

Thank you for the opportunity to provide testimony in support of this nomination.



**TESTIMONY OF  
KRISTEN ROSS SAKAMOTO**

on

G.M. 523, Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, JONATHAN WHITE, for a term to expire 05-07-2027

Senate Committee on Ways and Means

Monday, April 27, 2026

12:30 p.m.

State Capitol, Room 211

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

I am writing in my individual capacity in strong support of the confirmation of Jonathan White to the Tax Review Commission.

Mr. White is very well versed in tax law and policy. He holds an L.L.M. in Taxation from the University of Washington School of Law and a certificate in State and Local Tax from the Georgetown University Law Center. Additionally, Mr. White has worked in various tax-related roles for over 15 years.

I first met Mr. White in January 2015 when we both worked at the Rules Office at the Department of Taxation. Since then, I have continued to work with Mr. White in different capacities, including in my current role as Deputy Director of Taxation while he has been serving as Counsel for the Multistate Tax Commission, of which Hawai'i is a member.

I have worked closely with Mr. White on numerous occasions over the years and find him to be extremely knowledgeable about federal and state tax. This depth of knowledge, combined with his thoughtful and deliberative approach, strong logic and reasoning skills, and genuine interest and enthusiasm for tax policy, make him ideal for the Tax Review Commission.

The Tax Review Commission plays a crucial role in evaluating the State's tax structure and making recommendations on policy changes. Mr. White is an ideal candidate for the Tax Review Commission, and I strongly support his appointment.

Thank you for the opportunity to provide testimony in support.

**THE SENATE  
THE THIRTY-THIRD LEGISLATURE  
REGULAR SESSION OF 2026  
COMMITTEE ON WAYS AND MEANS**

April 27, 2026  
Conference Room 211, 12:30 P.M.

Testimony in **Support** of Governor's Message **GM 523**  
For Consideration and Confirmation to the Tax Review Commission,  
**JONATHAN WHITE**

Chair Donovan M. Dela Cruz, Vice Chair Sharon Y. Moriwaki, and Members of the Senate Committee on Ways and Means,

My name is Titin Sakata, and I serve as an Administrative Rules Specialist with the Department of Taxation. I submit this testimony in my personal capacity. I have known Mr. White since 2013, when we worked together as Administrative Rules Specialists at the Department.

Mr. White possesses exceptional expertise in tax law, administrative rules, and public policy. In his current role as Counsel to the Multistate Tax Commission, he addresses complex multistate tax issues, tracks and analyzes tax litigation and legislation nationwide, and presents at conferences across the country.

During his tenure with the Department of Taxation, Mr. White served as in-house counsel. He drafted legislative proposals, administrative rules, letter rulings, and other policy guidance; assisted in resolving audit matters; and delivered annual state tax updates to Hawaii's tax practitioner community.

Mr. White holds an LL.M. in Taxation from the University of Washington School of Law, a Certificate in State and Local Taxation from Georgetown University Law Center, and a J.D. from the William S. Richardson School of Law.

I am confident that, if confirmed, Mr. White will make significant contributions to the Tax Review Commission's work. His expertise will support the Commission's mandate to conduct a systematic review of the State's tax structure, evaluate it based on principles such as equity and efficiency, and provide the Legislature with a thoughtful and meaningful report, including recommendations on revenue and tax policy.

Thank you for the opportunity to submit this testimony in **strong support** of Mr. White's appointment to the Tax Review Commission.

Respectfully submitted,  
Titin Sakata

**SENATE COMMITTEE ON  
WAYS AND MEANS  
TESTIMONY IN SUPPORT OF GM 523**

**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 recommend and respectfully urge this committee to confirm Jonathan White 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 Jonathan White for roughly 15 years. I worked with Jonathan when he was Rules Specialist and Acting Tax Research and Planning Officer. I have found Jonathan to be smart and thoughtful. While I don't know if Jonathan has private experience advising or representing taxpayers, he is experienced with the Hawaii Tax Department's and Multistate Commission's perspectives and will bring those perspectives to the Tax Review Commission.**

**The Tax Review Commission would be fortunate to have Jonathan White serve as a member. I believe he may be a valuable asset to the Tax Review Commission. I strongly and unequivocally urge this committee to confirm Jonathan White. Thank you.**

**Respectfully submitted,**

**Kurt Kawafuchi**