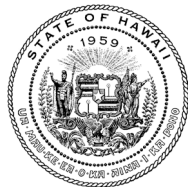


JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION

Ka 'Oihana 'Auhau
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**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

In consideration of G.M No. 525

Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, JON YASUDA, 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. Jon Yasuda to the Tax Review Commission.

Jon Yasuda is a Certified Public Accountant with more than 29 years of experience specializing in tax compliance, tax planning, and taxpayer representation across individual, business, trust, and nonprofit sectors. His career reflects a deep commitment to supporting taxpayers and promoting fairness and integrity within the tax system.

As Managing Member of KKDLY, LLC, Mr. Yasuda leads a team of tax professionals responsible for preparing approximately 1,600 federal and state tax returns each year. He oversees complex tax engagements, represents clients before the IRS and state taxing authorities, and provides strategic guidance on tax planning matters. Jon is also dedicated to developing talent within the profession, training and mentoring emerging tax professionals.

He holds a bachelor's degree in Accounting and Finance from the University of

Department of Taxation Testimony
G.M. No. 525
April 27, 2026
Page 2 of 2

Hawai'i at Mānoa. His extensive technical experience, leadership in the tax community, and practical understanding of taxpayer needs make him an excellent candidate to serve on the Tax Review Commission.

Thank you for the opportunity to provide testimony in support of Governor's Message 525.

**SENATE COMMITTEE ON
WAYS AND MEANS
TESTIMONY IN SUPPORT OF GM 525**

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 Jon Yasuda 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 Jon Yasuda for 15 years, since I first began representing a client of his CPA firm, KKDLY which is a BDO affiliate. Since then, Jon and I have advised and represented numerous clients including a few with very successful resolutions. Jon is very smart, experienced, and practical. He is a graduate of Aiea High School, was admitted to the UCLA but chose to attend and earn his accounting degree from the University of Hawaii at Manoa. He offers close to 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 Jon Yasuda serve as a member. I believe he will be a tremendous asset. I strongly and unequivocally urge this committee to confirm Jon Yasuda. Thank you.

Respectfully submitted,

Kurt Kawafuchi