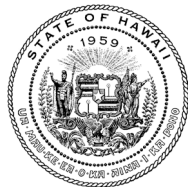


**JOSH GREEN M.D.**  
GOVERNOR

**SYLVIA LUKE**  
LT. GOVERNOR



**GARY S. SUGANUMA**  
DIRECTOR

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

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**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. 526

Submitting for consideration and confirmation to the Tax Review Commission, Gubernatorial Nominee, JEFFREY UEOKA, 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. Jeffrey Ueoka to the Tax Review Commission.

Mr. Jeffrey Ueoka brings more than 15 years of legal, governmental, and policy experience that make him a noteworthy candidate for the Tax Review Commission. As Managing Member of Wells Street Law, LLLC, and previously Of Counsel with Mancini, Welch & Geiger, LLP, he has provided extensive counsel on land use, zoning, entitlements, and real estate transactions for a wide range of development projects, including major housing initiatives. His work requires deep understanding of regulatory frameworks, interagency coordination, and the practical impacts of government policy on economic development.

Mr. Ueoka also served the County of Maui for over a decade as a Deputy Corporation Counsel. In that role, he advised on the annual county budget, affordable housing, finance, parks and recreation, housing and human concerns, economic development, and multiple boards and commissions. His experience integrating legal analysis with fiscal policy, community needs, and operational realities would bring a

highly informed and balanced perspective to the Commission's work.

His professional history demonstrates sound judgment, a collaborative approach, and a commitment to public service in Hawai'i. He would be a valuable addition to the Tax Review Commission.

Thank you for the opportunity to provide testimony in support of Governor's Message 526.