



EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

January 25, 2023

The Honorable Ronald D. Kouchi
President of the Senate,
and Members of the Senate
Thirty-Second State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki
Speaker, and Members of the
House of Representatives
Thirty-Second State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Aloha President Kouchi and Speaker Saiki:

I am sending this letter to wholeheartedly endorse Gary Sukanuma as Director of the Hawai'i Department of Taxation (DOTAX).

Gary served as the Supervising Deputy Attorney General for the Department of the Attorney General, Tax & Charities Division since 2017. There, he managed and coordinated the provision of legal services to DOTAX in connection with tax appeal, foreclosure, and bankruptcy cases, administrative rulemaking procedures, and contract and legislative matters. He also supervised the Attorney General's regulatory oversight of charitable fundraising in the State and the protection of charitable assets.

Gary also previously served as a Deputy Attorney General in the Education Division for six years where he provided legal advice and representation to the Department of Education and Board of Education. Prior to that, Gary was an attorney in the private sector.

Gary earned a J.D. from the University of the Pacific McGeorge School of Law and a B.B.A. in marketing from the University of Hawai'i at Mānoa.

I have every confidence that Gary will serve the state well in his capacity as Director of DOTAX.

Mahalo,

Josh Green, M.D.
Governor, State of Hawai'i