

Kristen M. Ross Sakamoto

PROFESSIONAL EXPERIENCE

Deputy Corporation Counsel, Finance Section

Department of the Corporation Counsel, City and County of Honolulu

August 2021 - Present

- Advise the Department of Budget and Fiscal Services, Office of Economic Revitalization, and City Council on finance-related matters, with a primary focus on tax law, including transient accommodations tax, public service company tax, general excise tax, and real property tax
- Research, analyze, and advise on legal and administrative issues relating to establishment and implementation of the City's transient accommodations tax
- Research, analyze, and draft opinions on eligibility and use of Coronavirus State and Local Fiscal Recovery Funds
- Draft, review, and approve intergovernmental agreements, co-sponsorship agreements, and procurement contracts
- Assist with drafting administrative rules relating to tax exemptions and tax appeals

Deputy Attorney General, Tax and Charities Division

Department of the Attorney General, State of Hawaii

October 2018 – August 2021

- Advised the Department of Taxation on tax law, Uniform Information Practices Act, American Rescue Plan Act of 2021, and general tax administration matters
- Litigated tax appeals, foreclosure actions, and other tax-related proceedings
- Successfully obtained court orders permitting service of "John Doe" subpoenas on online booking platforms for information on operators of transient accommodations, leading to the identification of non-filers and collection of millions of dollars in unpaid taxes
- Settled numerous tax appeals, resulting in the collection of unpaid taxes
- Advised legislators on tax matters, drafted and reviewed legislative bills, drafted written testimony, and testified at legislative hearings
- Assigned to special projects, including Covid Exemption (administering travel exemptions for critical infrastructure workers) and Covid Kokua (reviewing and responding to offers for Covid-related assistance)

Administrative Rules Specialist

Department of Taxation, State of Hawaii

January 2015 – October 2018

- Assisted with the development of tax policies, procedures, and strategies, including the strategy to obtain the identities of operators of transient accommodations via service of "John Doe" subpoenas on online booking platforms
- Developed and drafted administrative rules, including general excise tax sourcing rules
- Served as representative for the Rules Office and worked with representatives from other DOTAX offices in the development of business rules for the Tax System Modernization project
- Advised department staff on complex tax matters
- Drafted and reviewed legislative bills, drafted written testimony, and testified at legislative hearings
- Drafted tax publications, including tax information releases and tax announcements
- Reviewed and revised tax forms and instructions

Associate Attorney

Bracamontes & Vlasak, P.C., San Francisco, California

January 2009 – July 2014

- Managed caseload of employment, landlord/tenant, personal injury, medical malpractice, and breach of contract cases through all phases of litigation
- Served as first and second chair at jury and bench trials
- Represented clients at mediation and settlement conferences
- Took and defended party, expert, and witness depositions
- Drafted pleadings, discovery, motions, and appellate briefs
- Argued motions, including motions to dismiss and motions for summary judgment

Associate Attorney

Bradshaw & Associates, P.C., San Francisco, California

November 2007 – November 2008

- Litigated landlord/tenant, breach of contract, and family law cases
- Drafted pleadings, discovery, motions, and appellate briefs; argued motions
- Represented clients at administrative hearings, mediation, and settlement conferences

Judicial Extern to the Honorable Maxine M. Chesney

U.S. District Court, Northern District of California, San Francisco, California

2007

- Researched and drafted legal memoranda on issues including foreign sovereign immunity and standing
- Reviewed and analyzed writs of habeas corpus

Certified Law Clerk

San Mateo County Counsel, Redwood City, California

2006

- Performed direct examination of witnesses in court proceedings
- Drafted guidelines for compliance with new laws
- Analyzed workers' compensation claims and made settlement recommendations

Law Clerk

Bay Area Legal Aid, San Mateo, California

2005

- Researched and drafted pleadings and motions in housing and public benefits cases
- Led domestic violence restraining order clinics

EDUCATION

University of California, Hastings College of the Law

Juris Doctor

- Senior Articles Editor, Hastings Women's Law Journal
- N.Y.U. Immigration Law Moot Court Competition Team
- Publication: *Eviction, Discrimination, and Domestic Violence: Unfair Housing Practices Against Domestic Violence Survivors*, 18 HASTINGS WOMEN'S L.J. 249 (2007)

University of Hawaii at Manoa

Bachelor of Business Administration, Management Information Systems

- President, Campus Center Board

BAR ADMISSIONS

- State of Hawaii, 2010
- State of California, 2007 (voluntary inactive)