



**STATE OF HAWAII**  
*KA MOKU 'ĀINA O HAWAII*

**JOSH GREEN, M.D.**  
GOVERNOR  
*KE KIA'ĀINA*

**DEPARTMENT OF TAXATION**  
*KA 'OIHANA 'AUHAU*

**GARY S. SUGANUMA**  
DIRECTOR  
*KA LUNA HO'OKELE*

**HAWAII DEPARTMENT OF TAXATION ANNOUNCES CHARGES IN  
TAX CASE; DEFENDANT ARRESTED**

News Release 2026-06

**FOR IMMEDIATE RELEASE**

April 14, 2026

HONOLULU – The Hawai'i Department of Taxation announced that felony and non-felony charges have been filed against Georgia Santos, in connection with alleged violations of state tax laws involving Kahealani Property Services LLC, of Kailua-Kona. Charges were filed in Hawai'i County by the Department of the Attorney General's Criminal Justice Division March 25, 2026, in the Circuit Court of the Third Circuit.

Santos was arrested on Friday, April 10, 2026, with the assistance of the Hawai'i County Police Department, following an investigation into alleged failures to collect, account for and pay withholding taxes, as well as alleged failures to file required state tax returns.

Santos faces five felony counts of Wilful Failure to Collect and Pay Over Tax in violation of Section 231-36.4, Hawaii Revised Statutes (HRS) covering withholding taxes for tax years 2018 through 2022. Each count under Section 231-36.4, HRS, is a

felony offense and carries a potential sentence of not more than five years imprisonment and/or probation, as well as a fine of not more than \$100,000 per count for the individual and not more than \$500,000 for a corporation.

Santos is also charged with twelve non-felony counts of Wilful Failure to File Return, in violation of 231-35, HRS, including general excise tax returns for tax years 2018 through 2023 and withholding tax returns for tax years 2018 through 2023. Each count under Section 231-35, HRS, is a misdemeanor offense and carries a potential sentence of not more than one year imprisonment and/or probation, as well as a fine of not more than \$25,000 per count for the individual and not more than \$100,000 per count for a corporation.

“Ensuring that employers meet their tax obligations is essential to maintaining fairness for Hawai‘i taxpayers,” said Director of Taxation Gary Sukanuma. “When individuals or businesses fail to file required returns or remit taxes that have been withheld, it undermines public trust. We appreciate the Attorney General’s partnership in pursuing this case and remind all taxpayers to stay current with their filings and payments.”

Criminal defendants are presumed innocent unless and until proven guilty in a court of law.

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**Media Contact:**

Gary H. Yamashiroya  
Special Assistant to the Director  
Hawai‘i Department of Taxation  
Phone: 808-587-1540  
Email: [tax.pio@hawaii.gov](mailto:tax.pio@hawaii.gov)  
Website: <https://tax.hawaii.gov>