STAND. COM. REP. NO.

799

, 2025

Honolulu, Hawaii

FEB 27

RE: H.B. No. 1175

Honorable Nadine K. Nakamura Speaker, House of Representatives Thirty-Third State Legislature Regular Session of 2025 State of Hawaii

Madame:

Your Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 1175 entitled:

"A BILL FOR AN ACT RELATING TO THE PROCEDURE FOR TAX APPEALS,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Repeal language specifying that an appeal from the Tax Appeal Court be filed with the Tax Appeal Court; and
- (2) Allow an appeal from the Tax Appeal Court to be filed within thirty days of entry of a final judgment.

Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that existing law relating to the appeal procedures by the Tax Appeal Court is outdated and no longer aligns with the appeal procedures adopted by the Judiciary, creating inconsistencies in the tax appeal process. Your Committee further finds that Alford v. City and County of Honolulu, 109 Hawaii 14, 122 P.3d 809 (2005), raised concerns about appellate jurisdiction when a dispositive order is later merged into a final judgement, potentially leading to procedural confusion regarding the timing of appeals. This measure resolves

these issues by updating statutory provisions to conform with judicial procedures.

As affirmed by the record of votes of the members of your Committee on Judiciary & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1175 and recommends that it pass Second Reading and be placed on the calendar for Third Reading.

Respectfully submitted on behalf of the members of the Committee on Judiciary & Hawaiian Affairs,

DAVID A. TARNAS, Chair

State of Hawaii House of Representatives The Thirty-third Legislature

HSCR 799

Record of Votes of the Committee on Judiciary & Hawaiian Affairs

Bill/Resolution No.: HB1175	Committee Referral:	Date: 02/25/2025		
The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
JHA Members	Ayes	Ayes (WR)	Nays	Excused
1. TARNAS, David A. (C)				
				The Mark of the State of the St
2. POEPOE, Mahina (VC)				
2 DELATTI Dollo An				g v Zerbildenger et F
3. BELATTI, Della Au				
4. COCHRAN, Elle				
5. HASHEM, Mark J.				
	The second secon			
6. KAHALOA, Kirstin				
7. PERRUSO, Amy A.			Fig. Carrier	
8. TAKAYAMA, Gregg				
		Maria de la companya		And States
9. TODD, Chris				
10 CARCIA Diamond				
10. GARCIA, Diamond			CENT TO SERVICE	V
11. SHIMIZU, Garner M.			B. Cara	
TOTAL (11)	7	D	0	4
The recommendation is: Adopted If joint referral, did not support recommendation. committee acronym(s)				
Vice Chair's or designee's signature:				
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