

STAND. COM. REP. NO. 1368

Honolulu, Hawaii

**MAR 27 2025**

RE: H.B. No. 1175

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-Third State Legislature  
Regular Session of 2025  
State of Hawaii

Sir:

Your Committee on Judiciary, 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 and intent of this measure is to:

- (1) Conform the statutory provisions for tax appeals with the procedures adopted by the Judiciary; and
- (2) Clarify that an appeal may be taken if a notice of appeal is filed within thirty days of the judgment or within thirty days of the earlier order.

Your Committee received testimony in support of this measure from one individual.

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

Your Committee finds that section 232-19, Hawaii Revised Statutes, is no longer consistent with the appeal procedures adopted by the Judiciary. Your Committee further finds that *Alford v. City and County of Honolulu*, 109 Hawai'i 14, 122 P.3d 809 (2005), created an issue regarding appellate jurisdiction over a dispositive order that is later merged into a final judgment if a



notice of appeal is filed within thirty days of the judgment but not within thirty days of the earlier order. This measure will address these issues by conforming existing law relating to tax appeals with procedures adopted by the Judiciary and providing clarification regarding appellate jurisdiction over a dispositive order in certain situations.

As affirmed by the record of votes of the members of your Committee on Judiciary 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,



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KARL RHOADS, Chair



The Senate  
 Thirty-Third Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Judiciary**  
**JDC**

Bill / Resolution No.:* <b>HB 1175</b>	Committee Referral: <b>JDC</b>	Date: <b>3/11/25</b>
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The Committee is reconsidering its previous decision on this measure.  
 If so, then the previous decision was to: \_\_\_\_\_

The Recommendation is:

Pass, unamended 2312     
  Pass, with amendments 2311     
  Hold 2310     
  Recommit 2313

Members	Aye	Aye (WR)	Nay	Excused
RHOADS, Karl (C)	✓			
GABBARD, Mike (VC)	✓			
CHANG, Stanley	✓			
SAN BUENAVENTURA, Joy A.	✓			
AWA, Brenton	✓			
<b>TOTAL</b>	<b>5</b>	<b>—</b>	<b>—</b>	<b>—</b>

Recommendation:  Adopted       Not Adopted

Chair's or Designee's Signature:  


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\*Only one measure per Record of Votes