

STAND. COM. REP. NO.

1728

Honolulu, Hawaii

MAR 31, 2025

RE: S.B. No. 1467
H.D. 1

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 S.B. No. 1467 entitled:

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

begs leave to report as follows:

The purpose of this measure is to clarify that a notice of appeal relating to an appeal of a county tax is not required to be served on the Director of Taxation.

Your Committee received testimony in support of this measure from the Department of Taxation. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that the ambiguity of existing law regarding tax appeals for small claims causes the Director of Taxation to be regularly served with notices of appeal for county taxes, even when the Director is not a party to the appeal. This measure would clarify the service requirements for county tax appeals, eliminating unnecessary involvement of the Department of Taxation and reducing costs for taxpayers and administrative processing.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

2025-2703 SB1467 HD1 HSCR HMSO



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 S.B. No. 1467, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1467, H.D. 1, 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



