

STAND. COM. REP. NO.

848

Honolulu, Hawaii

March, 2007

RE: H.B. No. 1256  
H.D. 1

Honorable Calvin K.Y. Say  
Speaker, House of Representatives  
Twenty-Fourth State Legislature  
Regular Session of 2007  
State of Hawaii

Sir:

Your Committee on Finance, to which was referred H.B. No. 1256, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE PERFECTION OF APPEALS TO THE TAX APPEAL COURT,"

begs leave to report as follows:

The purpose of this bill is to ensure timely notification by requiring that:

- (1) When making a direct appeal to the Tax Appeal Court; or
- (2) When appealing a decision by the State Board of Review, or equivalent administrative body established by county ordinance, to the Tax Appeal Court,

a taxpayer must serve a notice of appeal on the Director of Taxation or the county administrator of real property tax assessments, as appropriate, to properly confer jurisdiction over the appeal.

The Department of the Attorney General and Department of Taxation testified in support of this bill. The Tax Foundation of Hawaii offered comments.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your

HB1256 HD1 HSCR FIN HMS 2007-2634



Committee is in accord with the intent and purpose of H.B. No. 1256, H.D. 1, and recommends that it pass Third Reading.

Respectfully submitted on  
behalf of the members of the  
Committee on Finance,

  
MARCUS R. OSHIRO, Chair

HSLR 848

Bill/Resolution No.: HB 1256 HPI		Date: 2/24/07		
Committee Referral: JUD, FIN		<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.		
The recommendation is to: <input checked="" type="checkbox"/> Pass, unamended <input type="checkbox"/> Hold <input type="checkbox"/> Pass, with amendments <input type="checkbox"/> Pass, with amendments, for recommittal for further consideration				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. OSHIRO, Marcus R. (C)	✓			
2. LEE, Marilyn B. (VC)	✓			
3. BELATTI, Della Au	✓			
4. BROWER, Tom	✓			
5. CARROLL, Mele	✓			
6. CHONG, Pono	✓			
7. HANOHANO, Faye P.	✓			
8. HAR, Sharon E.	✓			
9. MAGAOAY, Michael Y.	✓			
10. MANAHAN, Joey	✓			
11. MIZUNO, John	✓			
12. NAKASONE, Bob	✓			
13. RHOADS, Karl	✓			
14. SAGUM, Roland D., III	✓			
15. TOKIOKA, James Kunane				✓
16. AWANA, Karen Leinani	✓			
17. MEYER, Colleen Rose	✓			
18. WARD, Gene, Ph.D.	✓			
TOTAL	17	0	0	1
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. committee acronym(s) Marilyn Lee				
Vice Chair's or designee's signature:				
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