

---

---

# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1 SECTION 1. Chapter 231, Hawaii Revised Statutes, is  
2 amended by adding a new section to be appropriately designated  
3 and to read as follows:

4 "S231- Appeals office. (a) There is established within  
5 the department an appeals office to provide independent review  
6 of unresolved tax cases. The appeals office shall be  
7 administratively independent of any other division of the  
8 department and report directly to the director. The primary  
9 objective of the appeals office shall be to mediate and expedite  
10 the settlement of unresolved tax cases.

11 (b) The department may adopt rules pursuant to chapter 91  
12 to effectuate this section."

13 SECTION 2. New statutory material is underscored.

14 SECTION 3. This Act shall take effect upon its approval.

15

*[Handwritten signature]* Calvin K. K. King  
INTRODUCED BY: Kirk Caldwell

*[Handwritten signature]*  
*[Handwritten signature]*



*[Handwritten signature]* Mele Carrell  
*[Handwritten signature]* Paul K. King  
*[Handwritten signature]* J. Wil. Hunter  
*[Handwritten signature]* Paul C. [unclear]

**Report Title:**

Taxation; Review Office

**Description:**

Establishes an appeals office in the department of taxation to provide independent review of unresolved tax cases.

