STAND. COM. REP. NO. 623

Honolulu, Hawaii

March 3, 2011

RE: H.B. No. 354

H.D. 1

Honorable Calvin K.Y. Say Speaker, House of Representatives Twenty-Sixth State Legislature Regular Session of 2011 State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 354 entitled:

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

begs leave to report as follows:

The purpose of this bill is to simplify and streamline the procedures for resolving disputes in the small claims division of the tax appeal court.

A concerned individual testified in support of this measure. The City and County of Honolulu Department of Budget and Fiscal Services opposed this bill. The Department of Taxation and Tax Foundation of Hawaii commented on this measure.

Your Committee has amended this bill by changing its effective date to January 7, 2059, to encourage further discussion.

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. 354, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 354, H.D. 1, and be placed on the calendar for Third Reading.

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

GILBERT KEITH-AGARAN, Chair

State of Hawaii House of Representatives The Twenty-sixth Legislature

Record of Votes of the Committee on Judiciary

Bill/Resolution No.: HB 354	Committee Referral:) Date	3/32/1	7
☐ 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)				
JUD Members	Ayes	Ayes (WR)	Nays	Excused
1. KEITH-AGARAN, Gilbert S.C.	(C)			
2. RHOADS, Karl (VC)				
3. BROWER, Tom				
4. CABANILLA, Rida T.R.				
5. CARROLL, Mele				
6. HERKES, Robert N.				
7. ITO, Ken	<u> </u>			
8. LUKE, Sylvia	<u> </u>			
9. McKELVEY, Angus L.K.	-			
10. MORITA, Hermina M.	ン ン ・ ・ ・ ・ ・			
11. OSHIRO, Blake K.	ン ン ン ン			
12. SOUKI, Joseph M.				
13. TSUJI, Clift				
14. FONTAINE, George R.	<u> </u>		10 10.	
15. MARUMOTO, Barbara C.				
16. THIELEN, Cynthia				_
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TOTAL (16)	15	$\mid \hspace{0.1cm} \hspace{0.1cm}$	0	
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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