



GOV. MSG. NO. 1201

EXECUTIVE CHAMBERS
HONOLULU

DAVID Y. IGE
GOVERNOR

June 25, 2021

The Honorable Ronald D. Kouchi,
President
and Members of the Senate
Thirty First State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,
Speaker and Members of the
House of Representatives
Thirty First State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on June 25, 2021, the following bill was signed into law:

SB384 HD1 CD1

RELATING TO TAX APPEALS
ACT 099 (21)

Sincerely,

DAVID Y. IGE
Governor, State of Hawai'i

Approved by the Governor

JUN 25 2021

on _____
THE SENATE
THIRTY-FIRST LEGISLATURE, 2021
STATE OF HAWAII

ACT 099
S.B. NO. 384
H.D. 1
C.D. 1

A BILL FOR AN ACT

RELATING TO TAX APPEALS.

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

1 SECTION 1. Section 232-22, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "~~§232-22 [Costs, deposit for on appeal.]~~ Filing fee. (a)
4 No [~~costs~~] filing fee shall be charged on appeal to the state
5 board of review.

6 (b) The nonrefundable [~~costs to be deposited~~] filing fee
7 in any one case per taxpayer on any appeal to the tax appeal
8 court shall be an amount set pursuant to rules adopted by the
9 supreme court, which shall not exceed \$100.

10 (c) On appeal to the intermediate appellate court, the
11 [~~deposit for costs, and costs chargeable,~~] nonrefundable filing
12 fee shall be the same as in appeals from decisions of circuit
13 courts, as provided by sections 607-5 and 607-6. [~~If the~~
14 ~~decision of the intermediate appellate court or the supreme~~
15 ~~court on transfer from or review of the intermediate appellate~~
16 ~~court is in favor of the taxpayer, the taxpayer shall pay no~~
17 ~~costs for the appeal, and any payment or deposit therefor shall~~
18 ~~be returned to the taxpayer. If the decision is only partly in~~

1 ~~favor of the taxpayer, the costs shall be prorated in the manner~~
2 ~~provided by section 232-23.]~~ No costs shall be payable by, and
3 no deposit shall be required from, the assessor or the county in
4 any case."

5 SECTION 2. Section 232-23, Hawaii Revised Statutes, is
6 amended to read as follows:

7 "§232-23 [~~Costs, taxation.~~] Taxation. [~~(a) In the event~~
8 ~~of an appeal by a taxpayer to the state board of review, if the~~
9 ~~appeal is compromised, or is sustained as to fifty per cent or~~
10 ~~more of the amount in dispute, the costs deposited shall be~~
11 ~~returned to the appellant. Otherwise the entire amount of costs~~
12 ~~deposited shall be retained.~~

13 ~~(b) In the event of an appeal by a taxpayer to the tax~~
14 ~~appeal court, if the appeal or objection is sustained in whole,~~
15 ~~the costs deposited shall be returned to the appellant. If the~~
16 ~~appeal or objection is sustained in part only, or if an~~
17 ~~agreement or compromise is made between the appellant and the~~
18 ~~tax assessor or other proper officer, whereby a reduction is~~
19 ~~made in the total amount of the valuation assessed (in cases of~~
20 ~~real property tax appeals) or the tax assessed (in other cases),~~
21 ~~then a part of the costs proportionate to the amount for which~~

1 ~~the appellant obtains a judgment or proportionate to the amount~~
2 ~~of the reduction, as the case may be, shall be returned to the~~
3 ~~appellant. In the event of dismissal of the appeal without~~
4 ~~hearing upon the merits, the costs deposited in the amount set~~
5 ~~pursuant to rules adopted by the supreme court shall be returned~~
6 ~~to the appellant.]~~

7 In the event of a final determination of an appeal by a
8 county to the tax appeal court, the intermediate appellate
9 court, or the supreme court on review, that a higher assessment
10 should be made of the property involved, the additional tax due
11 shall be collected in the same manner as the tax based upon the
12 original assessment."

13 SECTION 3. Statutory material to be repealed is bracketed
14 and stricken. New statutory material is underscored.

15 SECTION 4. This Act shall take effect on January 1, 2022.

APPROVED this 25 day of JUN, 2021

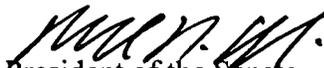


GOVERNOR OF THE STATE OF HAWAII

THE SENATE OF THE STATE OF HAWAI‘I

Date: April 27, 2021
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate of the Thirty-First Legislature of the State of Hawai‘i, Regular Session of 2021.


President of the Senate


Clerk of the Senate

SB No. 384, HD 1, CD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: April 27, 2021
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-First Legislature of the State of Hawaii, Regular Session of 2021.



Scott K. Saiki
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives