

Honolulu, Hawaii  
**FEB 12**, 2024

RE: H.B. No. 1806  
H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-Second State Legislature  
Regular Session of 2024  
State of Hawaii

Sir:

Your Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 1806 entitled:

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

begs leave to report as follows:

The purpose of this measure is to:

- (1) Repeal language specifying that an appeal from the Tax Appeal Court be filed with the Tax Appeal Court; and
- (2) Allow an appeal from the Tax Appeal Court to be filed within thirty days of entry of a final judgment.

Your Committee received testimony in support of this measure from Klein Law Group LLC. Your Committee received comments on this measure from Tax Foundation of Hawaii.

Your Committee finds that this measure provides fairness to litigants and attorneys who do not often practice before the Tax Appeal Court by allowing an appeal to be timely if it is within thirty days of either the decision appealed from or the final judgment.



Your Committee has amended this measure by changing the effective date to July 1, 3000, to encourage further discussion.

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 H.B. No. 1806, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1806, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on  
behalf of the members of the  
Committee on Judiciary &  
Hawaiian Affairs,

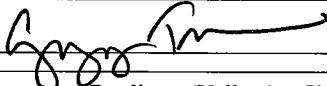


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DAVID A. TARNAS, Chair



Record of Votes of the Committee on Judiciary & Hawaiian Affairs

<b>Bill/Resolution No.:</b> HB1806	<b>Committee Referral:</b> JHA, FIN	<b>Date:</b> 2-6-24		
<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.				
<b>The recommendation is to:</b> <input type="checkbox"/> Pass, unamended (as is) <input checked="" type="checkbox"/> Pass, with amendments (HD) <input type="checkbox"/> Hold <input type="checkbox"/> Pass short form bill with HD to recommit for future public hearing (recommit)				
JHA Members	Ayes	Ayes (WR)	Nays	Excused
1. TARNAS, David A. (C)	/			
2. TAKAYAMA, Gregg (VC)	/			
3. EVSLIN, Luke A.	/			
4. GANADEN, Sonny	/			
5. HOLT, Daniel				/
6. ICHIYAMA, Linda	/			
7. ILAGAN, Greggor	/			
8. KONG, Sam Satoru	/			
9. MIYAKE, Tyson K.	/			
10. SOUZA, Kanani	/			
<b>TOTAL (10)</b>	9	-	-	1
<b>The recommendation is:</b> <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted If joint referral, _____ did not support recommendation. committee acronym(s)				
<b>Vice Chair's or designee's signature:</b> _____ 				
<b>Distribution:</b> Original (White) – Committee      Duplicate (Yellow) – Chief Clerk's Office      Duplicate (Pink) – HMSO				