

Honolulu, Hawaii

MAR 21 2024

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

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Second State Legislature
Regular Session of 2024
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 1806, H.D. 1, entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Remove 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 comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that *Alford v. City and County of Honolulu*, 109 Hawai'i 14, 122 P.3d 809 (2005), created an issue regarding appellate jurisdiction over a dispositive order that is later merged into a final judgment if a notice of appeal is filed within thirty days of the judgment but not within thirty days of the earlier order. Due to this issue, your Committee believes that section 232-19, Hawaii Revised Statutes, is no longer consistent with the appeal procedures adopted by the Judiciary.



This measure amends section 232-19, Hawaii Revised Statutes, to restore consistency.

Your Committee has amended this measure by making it effective upon its approval.

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

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



KARL RHOADS, Chair



