Honolulu, Hawaii

MAR 2 1 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

The Senate Thirty-Second Legislature State of Hawaiʻi

Record of Votes Committee on Judiciary JDC

Bill / Resolution No.:*	Committee Referral:			Date:		
HB 1806 HD1	JDC, WAM			03	15	24
The Committee is reconsidering its previous decision on this measure.						
If so, then the previous decision was to:						
The Recommendation is:						
Pass, unamended Pass, with amendments Hold Recommit 2312 2311 2310 2313						
Members	-	Aye /	Aye (WR	R)	Nay	Excused
RHOADS, Karl (C)						
GABBARD, Mike (VC)					•	
ELEFANTE, Brandon J.C.						
SAN BUENAVENTURA, Joy	۹.					
AWA, Brenton						V
						
						
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TOTAL		4				
Recommendation: Adopted Not Adopted						
Chair's of Designed's Signature:						
Distribution: Original File with Committee R	Yellow Pink Goldenrod Report Clerk's Office Drafting Agency Committee File Copy					

*Only one measure per Record of Votes