H.B. NO. <sup>2488</sup> H.D. 1 S.D. 1

## A BILL FOR AN ACT

RELATING TO THE TAXATION BOARD OF REVIEW.

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

SECTION 1. Section 232-6, Hawaii Revised Statutes, is
amended by amending subsection (b) to read as follows:

3 (b) The board shall consist of three salaried members who 4 shall be residents of the State and shall be appointed for terms 5 of six years each and be removable by the governor as provided 6 in section 26-34; provided that the terms of the salaried 7 members first appointed shall end on June 30, 2025, June 30, 8 2027, and June 30, 2029, respectively, as designated by the 9 governor at the time of their appointments. Notwithstanding 10 section 26-34, no member shall be appointed to the board for 11 more than three consecutive terms. The governor shall designate 12 a member of the board to act as its chairperson, who shall be [+ 13 (1) An attorney at law licensed to practice in all courts 14. of the State; or 15 (2) A certified public accountant having experience in the 16 State.] an attorney or accounting professional with 17 experience in Hawaii state taxes.



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1 In addition, the governor shall designate a member of the 2 board to act as vice chairperson who shall serve as the 3 chairperson of the board during the temporary absence from the 4 State $[\tau]$  or temporary inability to act due to recusal, illness, 5 or disqualification of the chairperson. Any vacancy in the 6 board shall be filled for the unexpired term." 7 SECTION 2. Statutory material to be repealed is bracketed 8 and stricken. New statutory material is underscored.

9 SECTION 3. This Act shall take effect on July 1, 2024.



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Report Title: Taxation Board of Review; Chairperson

Description:

Amends the minimum qualifications for the Chairperson of the Taxation Board of Review. (SD1)

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