

GOV. MSG. NO. 1110

**EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA**

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA

April 10, 2025

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

The Honorable Nadine Nakamura
Speaker, and Members of the
House of Representatives
Thirty-Second State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

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

This is to inform you that on April 10, 2025, the following bill was signed into law:

HB1175

**RELATING TO THE PROCEDURE FOR TAX
APPEALS.
ACT 010**

Sincerely,

A handwritten signature in black ink, appearing to read "Josh Green".

Josh Green, M.D.
Governor, State of Hawai'i

on APR 10 2025

HOUSE OF REPRESENTATIVES
THIRTY-THIRD LEGISLATURE, 2025
STATE OF HAWAII

ACT 010
H.B. NO. 1175

A BILL FOR AN ACT

RELATING TO THE PROCEDURE FOR TAX APPEALS.

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

1 SECTION 1. The legislature finds that section 232-19,
2 Hawaii Revised Statutes, is no longer consistent with the appeal
3 procedures adopted by the judiciary and must be amended to
4 restore consistency.

5 The legislature further finds that *Alford v. City and*
6 *County of Honolulu*, 109 Hawai'i 14, 122 P.3d 809 (2005), created
7 an issue regarding appellate jurisdiction over a dispositive
8 order that is later merged into a final judgment if a notice of
9 appeal is filed within thirty days of the judgment but not
10 within thirty days of the earlier order.

11 The purpose of this Act is to:

12 (1) Conform the statutory provisions for tax appeals with
13 the procedures adopted by the judiciary; and

14 (2) Clarify that an appeal may be taken if a notice of
15 appeal is filed within thirty days of the judgment or
16 within thirty days of the earlier order.



SECTION 2. Section 232-19, Hawaii Revised Statutes, is amended to read as follows:

"§232-19 Appeals; procedure. Any taxpayer or county aggrieved or the assessor may appeal to the intermediate appellate court, subject to chapter 602, from the decision of the tax appeal court by filing a written notice of appeal ~~[with the tax appeal court]~~ and depositing ~~[therewith]~~ the costs of appeal, in the manner required by court rules, within thirty days after the filing of the decision~~[-]~~ or within thirty days after entry of final judgment. The appeal shall be considered and treated for all purposes as a general appeal and shall bring up for determination all questions of fact and all questions of law, including constitutional questions, involved in the appeal. A notice of appeal may be amended at any time up to the final determination of the tax liability by the last court from which an appeal may be taken. The appellate court shall enter a judgment in conformity with its opinion or decision.

All such appeals shall be speedily disposed of and, in the hearing and disposition thereof, shall be given preference over other litigation in the discretion of the court."

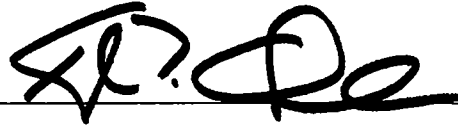


1 SECTION 3. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 4. This Act shall take effect upon its approval.

4

INTRODUCED BY:

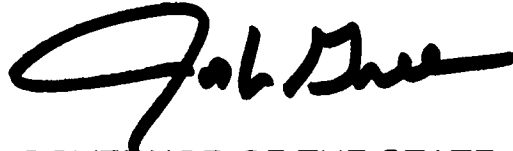
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JAN 21 2025



H.B. NO. 1175

APPROVED this 10th day of April, 2025

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GOVERNOR OF THE STATE OF HAWAII

HB No. 1175

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: February 28, 2025
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Third Reading in the House of Representatives of the Thirty-Third Legislature of the State of Hawaii, Regular Session of 2025.



Nadine K. Nakamura
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives

THE SENATE OF THE STATE OF HAWAII

Date: MAR 28 2025
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Third Reading in the Senate of the Thirty-Third Legislature of the State of Hawaii, Regular Session of 2025.



Ronald D. Kouchi
President of the Senate



Carol T. Taniguchi
Clerk of the Senate