

ACT 167

S.B. NO. 460

A Bill for an Act Relating to Tax Refunds.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Chapter 232, Hawaii Revised Statutes, is amended by adding a new section to be appropriately designated and to read as follows:

**“§232- Appeals relating to claims for refund.** (a) The denial in whole or in part by the department of taxation of a tax refund claim may be appealed by the filing of a written notice of appeal to a board of review or the tax appeal court within thirty days after notice of the denial of the claim.

(b) An appeal may be filed with a board of review or the tax appeal court for review of the merits of a tax refund claim, upon a notice of appeal filed at any time after one hundred eighty days from the date that the claim was filed; provided that the department has not given notice of a denial of the claim within that period.

(c) Notwithstanding any law to the contrary under title 14, this section shall apply to tax refund claims for all taxes administered by the department of taxation. The procedures for appeals from tax assessors, a board of review, and the tax appeal court provided under this chapter and under section 235-114 shall apply to appeals relating to tax refund claims under this section. Any claimed tax refund or credit appealed pursuant to this section shall be awarded only if the claim therefor was filed within the applicable statutory period of limitation.”

SECTION 2. New statutory material is underscored.<sup>1</sup>

SECTION 3. This section shall take effect upon its approval, and shall apply to tax refund claims filed after June 30, 2005.

(Approved June 28, 2005.)

**Note**

1. Edited pursuant to HRS §23G-16.5.