

ACT 99

S.B. NO. 384

A Bill for an Act Relating to Tax Appeals.

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

SECTION 1. Section 232-22, Hawaii Revised Statutes, is amended to read as follows:

“§232-22 [Costs; deposit for on appeal.] Filing fee. (a) No [costs] filing fee shall be charged on appeal to the state board of review.

(b) The nonrefundable [~~costs to be deposited~~] filing fee in any one case per taxpayer on any appeal to the tax appeal court shall be an amount set pursuant to rules adopted by the supreme court, which shall not exceed \$100.

(c) On appeal to the intermediate appellate court, the [~~deposit for costs, and costs chargeable,~~] nonrefundable filing fee shall be the same as in appeals from decisions of circuit courts, as provided by sections 607-5 and 607-6. [~~If the decision of the intermediate appellate court or the supreme court on transfer from or review of the intermediate appellate court is in favor of the taxpayer, the taxpayer shall pay no costs for the appeal, and any payment or deposit therefor shall be returned to the taxpayer. If the decision is only partly in favor of the taxpayer, the costs shall be prorated in the manner provided by section 232-23.~~] No costs shall be payable by, and no deposit shall be required from, the assessor or the county in any case.”

SECTION 2. Section 232-23, Hawaii Revised Statutes, is amended to read as follows:

“§232-23 [Costs, taxation.] Taxation. ~~[(a) In the event of an appeal by a taxpayer to the state board of review, if the appeal is compromised, or is sustained as to fifty per cent or more of the amount in dispute, the costs deposited shall be returned to the appellant. Otherwise the entire amount of costs deposited shall be retained.~~

~~(b) In the event of an appeal by a taxpayer to the tax appeal court, if the appeal or objection is sustained in whole, the costs deposited shall be returned to the appellant. If the appeal or objection is sustained in part only, or if an agreement or compromise is made between the appellant and the tax assessor or other proper officer, whereby a reduction is made in the total amount of the valuation assessed (in cases of real property tax appeals) or the tax assessed (in other cases), then a part of the costs proportionate to the amount for which the appellant obtains a judgment or proportionate to the amount of the reduction, as the case may be, shall be returned to the appellant. In the event of dismissal of the appeal without hearing upon the merits, the costs deposited in the amount set pursuant to rules adopted by the supreme court shall be returned to the appellant.]~~

In the event of a final determination of an appeal by a county to the tax appeal court, the intermediate appellate court, or the supreme court on review, that a higher assessment should be made of the property involved, the additional tax due shall be collected in the same manner as the tax based upon the original assessment.”

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

SECTION 4. This Act shall take effect on January 1, 2022.

(Approved June 25, 2021.)