ACT 10

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:

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

The legislature further 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.

The purpose of this Act is to:

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

(2) Clarify that an appeal may be taken if a notice of appeal is filed within thirty days of the judgment or 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."

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 Statutory material to be repealed is bracketed and stricken.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

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

(Approved April 10, 2025.)