



EXECUTIVE CHAMBERS
HONOLULU

LINDA LINGLE
GOVERNOR

GOV. MSG. NO. 621

May 10, 2006

The Honorable Robert Bunda, President
and Members of the Senate
Twenty-Third State Legislature
State Capitol, Room 003
Honolulu, Hawaii 96813

Dear Mr. President and Members of the Senate:

This is to inform you that on May 10, 2006, the following bill was signed into law:

SB2599 HD1

A BILL FOR AN ACT RELATING TO
APPEALS.
(ACT 91)

Sincerely,

A handwritten signature in black ink, appearing to read "Linda Lingle".

LINDA LINGLE

1 SECTION 6. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 7. This Act shall take effect on the effective
4 date of sections 1 through 82 of Act 202, Session Laws of Hawaii
5 2004.



GOVERNOR OF THE STATE OF HAWAII

Approved this day: MAY 10 2006

THE SENATE
TWENTY-THIRD LEGISLATURE, 2006
STATE OF HAWAII

S.B. NO. 2599
H.D. 1

A BILL FOR AN ACT

RELATING TO APPEALS.

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

1 SECTION 1. Section 205-5.1, Hawaii Revised Statutes, is
2 amended by amending subsection (g) to read as follows:

3 "(g) Any decision made by an appropriate county authority
4 or the board pursuant to a public hearing or hearings under this
5 section may be appealed directly on the record to the [~~supreme~~
6 intermediate appellate court for final decision and shall not be
7 subject to a contested case hearing. Sections 91-14(b) and (g)
8 shall govern the appeal, notwithstanding the lack of a contested
9 case hearing on the matter. The appropriate county authority or
10 the board shall provide a court reporter to produce a transcript
11 of the proceedings at all public hearings under this section for
12 purposes of an appeal."

13 SECTION 2. Section 235-114, Hawaii Revised Statutes, is
14 amended to read as follows:

15 "**§235-114 Appeals.** (a) Any person aggrieved by any
16 assessment of the tax or liability imposed by this chapter may
17 appeal from the assessment in the manner and within the time
18 hereinafter set forth. Appeal may be made either to the

1 district board of review or to the tax appeal court. The first
 2 appeal to either the district board of review or to the tax
 3 appeal court may be made without payment of the tax so assessed.
 4 Either the taxpayer or the assessor may appeal to the tax appeal
 5 court from a decision by the board or to ~~[an]~~ the intermediate
 6 appellate court from a decision by the tax appeal court;
 7 provided that if the decision by the board or the tax appeal
 8 court is appealed by the taxpayer, or the decision by the board
 9 in favor of the department is not appealed, the taxpayer shall
 10 pay the tax so assessed plus interest as provided in section
 11 231-39(b)(4).

12 (b) If the appeal is first made to the board, the appeal
 13 shall either be heard by the board or be transferred to the tax
 14 appeal court for hearing at the election of the taxpayer or
 15 employer. If heard by the board, an appeal shall lie from the
 16 decision thereof to the tax appeal court and to the intermediate
 17 appellate court, subject to chapter 602, in the manner and with
 18 the costs provided by chapter 232. The supreme court shall
 19 prescribe forms to be used in the appeals. The forms shall
 20 show:

- 21 (1) The amount of taxes or liability upon the basis of the
- 22 taxpayer's computation of the taxpayer's taxable

1 income or the employer's computation of the employer's
2 liability;

3 (2) The amount upon the basis of the assessor's
4 computation;

5 (3) The amount upon the basis of the decisions of the
6 board of review and tax appeal court, if any; and

7 (4) The amount in dispute.

8 If or when the appeal is filed with or transferred to the tax
9 appeal court, the court shall proceed to hear and determine the
10 appeal, subject to appeal to the intermediate appellate court as
11 is provided in chapter 232.

12 (c) Any taxpayer or employer appealing from any assessment
13 of income taxes or liability shall lodge with the assessor or
14 assistant assessor a notice of the appeal in writing, stating
15 the ground of the taxpayer's or employer's objection to the
16 additional assessment or any part thereof. The taxpayer or
17 employer also shall file the notice of appeal with the board or
18 the tax appeal court at any time within thirty days subsequent
19 to the date when the notice of assessment was mailed, properly
20 addressed to the taxpayer or employer at the taxpayer's or
21 employer's last known residence or place of business. Except as
22 otherwise provided, the manner of taking the appeal, the costs



1 applicable thereto, and the hearing and disposition thereof,
2 including the distribution of costs and of taxes paid by the
3 taxpayer pending the appeal, shall be as provided in chapter
4 232.

5 The tax appeal court may allow an individual taxpayer to
6 file a subsequent appeal without payment of the net income tax
7 in cases where the total tax liability does not exceed \$50,000
8 in the aggregate for all tax years, upon proof that the taxpayer
9 would be irreparably injured by payment of the tax."

10 SECTION 3. Section 353-11, Hawaii Revised Statutes, is
11 amended by amending subsection (b) to read as follows:

12 "(b) Upon the refusal of any person in charge of any such
13 correctional facility to give free access thereto or to any
14 records or books kept in connection therewith, or of any such
15 officer, district judge, sheriff, official, or employee to
16 furnish such information, the paroling authority or director may
17 make informal application in writing to any circuit court,
18 reciting the facts and requesting an order directing the person
19 concerned to give such access, or furnish such information and
20 the court, after such reasonable notice to the person as it
21 shall direct, shall proceed to hear the application and shall
22 make such order as may appear proper. In case of the refusal of



1 a circuit judge to furnish information as is required by this
 2 section, the paroling authority or director may apply to the
 3 [~~supreme~~] intermediate appellate court for relief in the same
 4 manner as in the case of an application to a circuit court
 5 provided in this section. The circuit courts and the [~~supreme~~]
 6 intermediate appellate court, subject to chapter 602, shall have
 7 jurisdiction and all powers necessary for the purposes of this
 8 section."

9 SECTION 4. Section 438-6, Hawaii Revised Statutes, is
 10 amended by amending subsection (a) to read as follows:

11 "(a) An appeal may be taken from a final action of the
 12 board suspending or revoking a license, apprentice permit, or
 13 temporary permit for the causes mentioned in section 438-14 or
 14 439-19 to the circuit court of the circuit in which the person
 15 whose license, apprentice permit, or temporary permit has been
 16 suspended or revoked resides. The judgment of the circuit court
 17 may be reviewed by the [~~supreme~~] intermediate appellate
 18 court[-], subject to chapter 602."

19 SECTION 5. Section 607-7, Hawaii Revised Statutes, is
 20 amended to read as follows:

21 "**§607-7 Deposit and payment of fees and costs on appeal.**

22 All fees and costs required to be paid upon the filing of [any]



1 a notice of appeal from a court shall be [deposited with] paid
2 to the clerk of the court from which the appeal is taken[~~, which~~
3 deposit shall be transmitted]. The clerk of the court shall
4 immediately transmit a record of the payments and deposits,
5 along with a copy of the notice of appeal, to the clerk of the
6 supreme court [~~together with the record of the appeal; provided~~
7 ~~that the filing fee].~~ The required fees and costs for an appeal
8 shall be payable only once upon the initial filing of the
9 appeal. The deposit shall be made at the time of filing the
10 notice of appeal.

11 Where the appeal is from a governmental official or body
12 other than a court, the required [~~payment of] costs and fees for~~
13 filing the appeal shall be made payable to the clerk of the
14 court to which the appeal is taken [~~except as otherwise~~
15 ~~provided.]~~ and transmitted by the government official or body
16 upon receipt to the clerk of the court to which the appeal is
17 taken, along with a copy of the notice of appeal. If an appeal
18 from a government official or body is taken directly to the
19 intermediate appellate court, the required costs and fees for
20 the appeal shall be payable only once, upon the initial filing
21 of the appeal."



1 SECTION 6. Statutory material to be repealed is bracketed
2 and stricken. New statutory material is underscored.

3 SECTION 7. This Act shall take effect on the effective
4 date of sections 1 through 82 of Act 202, Session Laws of Hawaii
5 2004.




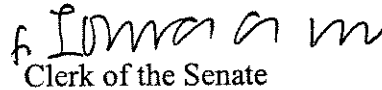
S.B. No. 2599, H.D. 1

THE SENATE OF THE STATE OF HAWAII

Date: April 20, 2006
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate of the Twenty-third Legislature of the State of Hawaii, Regular Session of 2006.


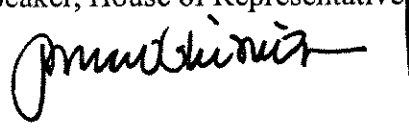

President of the Senate


Clerk of the Senate

**THE HOUSE OF REPRESENTATIVES
OF THE STATE OF HAWAII**

Date: April 07, 2006
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the House of Representatives of the Twenty-third Legislature of the State of Hawaii, Regular Session of 2006.


Speaker, House of Representatives

Clerk, House of Representatives