
A BILL FOR AN ACT

RELATING TO TAX APPEALS:

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

1 SECTION 1. Section 232-14.5, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "[+]§232-14.5[+] Appeals relating to claims for a
4 refund[-] or credit. (a) The denial in whole or in part by the
5 department of taxation of a tax refund or tax credit claim may
6 be appealed by the filing of a written notice of appeal to a
7 board of review or the tax appeal court within thirty days after
8 notice of the denial of the claim.

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

15 (c) Notwithstanding any law to the contrary under title
16 14, this section shall apply to tax refund and tax credit claims
17 for all taxes administered by the department of taxation. The
18 procedures for appeals from tax assessors, a board of review,



1 and the tax appeal court provided under this chapter and under
2 section 235-114 shall apply to appeals relating to tax refund
3 and tax credit claims under this section. Any claimed tax
4 refund or credit appealed pursuant to this section shall be
5 awarded only if the claim therefor was filed within the
6 applicable statutory period of limitation."

7 SECTION 2. Statutory material to be repealed is bracketed
8 and stricken. New statutory material is underscored.

9 SECTION 3. This Act shall apply to appeals on tax credits
10 claimed against taxes or creditable expenses incurred in taxable
11 years beginning after December 31, 2005.

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

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INTRODUCED BY: Carol Fokunaga



Report Title:

Tax Appeals; Tax Credits

Description:

Allows taxpayers to appeal a decision of the department of taxation to deny a taxpayer's application for a tax credit.

