

STAND. COM. REP. NO.

565

Honolulu, Hawaii

Feb 16, 2007

RE: H.B. No. 1256
H.D. 1

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Fourth State Legislature
Regular Session of 2007
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 1256 entitled:

"A BILL FOR AN ACT RELATING TO THE PERFECTION OF APPEALS TO THE TAX APPEAL COURT,"

begs leave to report as follows:

The purpose of this bill is to ensure timely notification by requiring that when appealing a decision by the State Board of Review, or equivalent administrative body established by county ordinance, to the Tax Appeal Court, a taxpayer must serve a notice of appeal on the Director of Taxation or the county clerk, as appropriate, to properly confer jurisdiction over the appeal.

The Department of Taxation and the Department of the Attorney General testified in support of this bill. The Department of Budget and Fiscal Services of the City and County of Honolulu supported the intent of this measure. The Tax Foundation of Hawaii offered comments.

This bill is in response to a Hawaii Supreme Court decision that a taxpayer is not required to serve the Director of Taxation with a notice of appeal. Your Committee finds that the absence of such timely notification may adversely affect the State's due process rights.

HB1256 HD1 HSCR JUD HMS 2007-2342




Your Committee has amended this bill by:

- (1) Making similar, conforming amendments to section 232-16, Hawaii Revised Statutes;
- (2) Designating the county administrator of real property tax assessment, instead of the county clerk, as the appropriate party to be served with the notice of appeal when the decision involves a county; and
- (3) Making technical, nonsubstantive amendments for clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1256, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 1256, H.D. 1, and be referred to the Committee on Finance.

Respectfully submitted on
behalf of the members of the
Committee on Judiciary,



TOMMY WATERS, Chair



State of Hawaii
House of Representatives
The Twenty-fourth Legislature

HSCR 565

Record of Votes of the Committee on Judiciary

Bill/Resolution No.: HB 1256		Date: 2/2/07		
Committee Referral: JUD, FIN		<input type="checkbox"/> The committee is reconsidering its previous decision on the measure.		
The recommendation is to: <input type="checkbox"/> Pass, unamended <input checked="" type="checkbox"/> Pass, with amendments <input type="checkbox"/> Hold <input type="checkbox"/> Pass, with amendments, for recommittal for further consideration				
JUD Members	Ayes	Ayes (WR)	Nays	Excused
1. WATERS, Tommy (C)	/			
2. OSHIRO, Blake K. (VC)	/			
3. CALDWELL, Kirk				/
4. EVANS, Cindy	/			
5. GREEN, Josh, M.D.	/			
6. ITO, Ken				/
7. LUKE, Sylvia	/			
8. McKELVEY, Angus L.K.				/
9. MORITA, Hermina M.				/
10. SONSON, Alex M.	/			
11. SOUKI, Joseph M.				/
12. TSUJI, Clift	/			
13. YAMANE, Ryan I.	/			
14. YAMASHITA, Kyle T.	/			
15. MARUMOTO, Barbara C.	/			
16. PINE, Kymberly Marcos				/ TV
17. THIELEN, Cynthia	/			
TOTAL	11			6
The recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
If joint referral, _____ did not support recommendation. committee acronym(s)				
Vice Chair's or designee's signature: 				
Distribution: Original (White) – Committee Duplicate (Yellow) – HMSO Duplicate (Pink) – Clerk's Office				