

STAND. COM. REP. NO.

1075

Honolulu, Hawaii

MAR 19 2007

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

Honorable Colleen Hanabusa
President of the Senate
Twenty-Fourth State Legislature
Regular Session of 2007
State of Hawaii

Madam:

Your Committees on Economic Development and Taxation and Intergovernmental and Military Affairs, to which was referred H.B. No. 1256, H.D. 1, entitled:

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

beg leave to report as follows:

The purpose of this measure is to clarify that an appeal to the Tax Appeal Court from a Board of Review decision, or the decision of an equivalent county administrative body, must be served on the Director of Taxation or the county administrator of real property tax assessments within thirty days of the date of the final assessment to properly confer jurisdiction over the appeal.

Testimony in support of this measure was received from the Department of the Attorney General, Department of Taxation, and City and County of Honolulu Department of Budget and Fiscal Services.

Your Committees find that this measure is a companion to S.B. No. 1342, S.D. 2, heard previously by your Committees.

Your Committees have incorporated the recommendations made by the three departments in their testimonies and have amended this measure accordingly, by:

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- (1) Changing all references to the "county administrator of real property tax assessments" to the "real property assessment division of the county involved";
- (2) Adding a reference to the Director of Taxation in section 232-17, Hawaii Revised Statutes; and
- (3) Making a technical amendment to conform the measure to preferred drafting style.

As affirmed by the records of votes of the members of your Committees on Economic Development and Taxation and Intergovernmental and Military Affairs that are attached to this report, your Committees are in accord with the intent and purpose of H.B. No. 1256, H.D. 1, as amended herein, and recommend that it pass Second Reading in the form attached hereto as H.B. No. 1256, H.D. 1, S.D. 1, and be referred to the Committee on Judiciary and Labor.

Respectfully submitted on
behalf of the members of the
Committees on Economic
Development and Taxation and
Intergovernmental and Military
Affairs,



LORRAINE R. INOUE, Chair


CAROL FUKUNAGA, Chair



The Senate
 Twenty-Fourth Legislature
 State of Hawaii

Record of Votes
Committee on Intergovernmental and Military Affairs
IGM

| | | | | |
|---|---|---------------------------------------|-----|----------|
| Bill / Resolution No.:* | Committee Referral: | Date: | | |
| HB 1256 HDI | EDT/IGM, JDL | 3/15/07 | | |
| <input type="checkbox"/> The committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____ | | | | |
| The Recommendation is: | | | | |
| <input type="checkbox"/> Pass, unamended 2312 | <input checked="" type="checkbox"/> Pass, with amendments 2311 | <input type="checkbox"/> Hold 2310 | | |
| <input type="checkbox"/> Recommit 2313 | | | | |
| Members | Aye | Aye (WR) | Nay | Excused |
| INOUE, Lorraine R. (C) | / | | | |
| TSUTSUI, Shan S. (VC) | / | | | |
| HEMMINGS, Fred | | | | / |
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| TOTAL | 2 | | | 1 |
| Recommendation: | | | | |
| <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted | | | | |
| Chair's or Designee's Signature: | | | | |
|  | | | | |
| Distribution: | | | | |
| Original File with Committee Report | Yellow Clerk's Office | Pink Drafting Agency | | |

*Only one measure per Record of Votes