

STAND. COM. REP. NO.

148

Honolulu, Hawaii

FEB 12 2007

RE: S.B. No. 1342

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 S.B. No. 1342 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 by a taxpayer 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 County Clerk 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, the Department of Taxation, and the City and County of Honolulu Department of Budget and Fiscal Services. The Tax Foundation of Hawaii submitted comments.

Your Committees find that the proposed language in this measure would clarify provisions that have been interpreted in a conflicting manner by Hawaii's legal community. In addition to the proposed amendments, your Committees have heard requests from the Attorney General and the City and County of Honolulu for additional changes and conforming amendments.



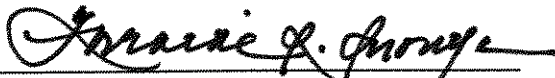
It is the intent of your Committees to support these additional recommendations, which have been agreed to by both the state and county.

Specifically, your Committees have amended this measure by:

- (1) Making comparable amendments to section 232-16, Hawaii Revised Statutes, which relates to an appeal to the Tax Appeal Court;
- (2) Further clarifying that in the case of a county, the relevant agency is the real property assessment division of the county involved;
- (3) Adding references to the Director of Taxation, where appropriate; and
- (4) Making technical amendments to conform the measure to the 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 S.B. No. 1342, as amended herein, and recommend that it pass Second Reading in the form attached hereto as S.B. No. 1342, 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:
SB 1342	EDT/IGM, JDL	2/7/07

The committee is reconsidering its previous decision on this measure.
 If so, then the previous decision was to: _____

The Recommendation is:

Pass, unamended 2312 Pass, with amendments 2311 Hold 2310 Recommit 2313

Members	Aye	Aye (WR)	Nay	Excused
INOUE, Lorraine R. (C)	/			
TSUTSUI, Shan S. (VC)	/			
HEMMINGS, Fred				/
TOTAL	2	0	0	1

Recommendation: Adopted Not Adopted

Chair's or Designee's Signature:


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