

Honolulu, Hawaii

MAR 02 2007

RE: S.B. No. 1342
S.D. 2

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

Madam President:

Your Committee on Judiciary and Labor, to which was referred
S.B. No. 1342, S.D. 1, 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 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 County Real Property
Assessment Division within thirty days of the date of the decision
to properly confer jurisdiction over the appeal.

Testimony in support of this measure was received from the
Department of Taxation, Department of the State Attorney General,
and City and County of Honolulu - Department of Budget and Fiscal
Services. Your Committee received no opposing testimony.

Your Committee has amended this measure by delaying the
effective date to continue further discussion.

As affirmed by the record of votes of the members of your
Committee on Judiciary and Labor that is attached to this report,
your Committee is in accord with the intent and purpose of S.B.



No. 1342, S.D. 1, as amended herein, and recommends that it pass
Third Reading in the form attached hereto as S.B. No. 1342,
S.D. 2.

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

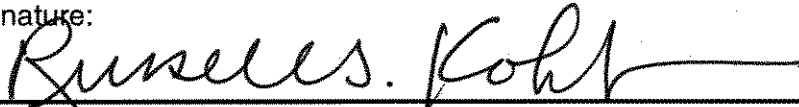


CLAYTON HEE, Chair



The Senate
Twenty-Fourth Legislature
State of Hawaii

Record of Votes
Committee on Judiciary and Labor
JDL

Bill / Resolution No.:*	Committee Referral:	Date:		
SB 1342 SD1	EDT/IGM, JDL	2/28/07		
<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
HEE, Clayton (C)	/			
KOKUBUN, Russell S. (VC)	/			
INOUE, Lorraine R.				/
NISHIHARA, Clarence K.	/			
GABBARD, Mike	/			
TOTAL	4			1
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
				
Distribution:				
Original	Yellow	Pink		
File with Committee Report	Clerk's Office	Drafting Agency		

*Only one measure per Record of Votes