
A BILL FOR AN ACT

RELATING TO TAX APPEALS.

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

- 1 SECTION 1. (a) The department of taxation shall conduct a
2 study to compare the present system of tax appeals under chapter
3 232, Hawaii Revised Statutes, with the American Bar
4 Association's Model State Administrative Tax Tribunal Act, dated
5 August 2006. In its study the department shall include:
- 6 (1) The cost effectiveness of both programs;
7 (2) Whether the condensed system offered under the
8 Administrative Tax Tribunal proposal is better suited
9 for Hawaii's tax appeals process; and
10 (3) Whether particular features of the Administrative Tax
11 Tribunal system should be incorporated into the tax
12 appeals process to improve the present system in
13 Hawaii.
- 14 (b) The department of taxation shall report its findings
15 and recommendations and any recommended legislation to the
16 legislature no later than twenty days prior to the convening of
17 the 2012 regular session.



1 SECTION 2. This Act shall take effect upon its approval.

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INTRODUCED BY:

Cindy Evans

JAN 21 2011



Report Title:

Taxation; Tax Appeals; Model State Administrative Tax Tribunal Act

Description:

Requires the Department of Taxation to conduct a study to compare the Model State Administrative Tax Tribunal Act with the tax appeals process in Hawaii under chapter 232, Hawaii Revised Statutes.

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