



GOV. MSG. NO. 1271

EXECUTIVE CHAMBERS
HONOLULU

NEIL ABERCROMBIE
GOVERNOR

June 27, 2011

The Honorable Shan Tsutsui, President
and Members of the Senate
Twenty-Sixth State Legislature
State Capitol, Room 409
Honolulu, Hawaii 96813

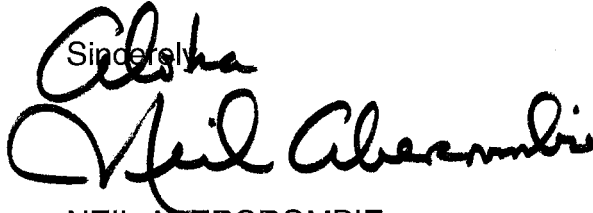
The Honorable Calvin Say, Speaker
and Members of the House
Twenty-Sixth State Legislature
State Capitol, Room 431
Honolulu, Hawaii 96813

Dear President Tsutsui, Speaker Say and Members of the Legislature:

This is to inform you that on June 27, 2011, the following bill was signed into law:

SB34 SD1 HD1 CD1

RELATING TO TAX APPEALS
Act 167 (11)

Sincerely,


NEIL ABERCROMBIE
Governor, State of Hawaii

A BILL FOR AN ACT

RELATING TO TAX APPEALS.

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

1 SECTION 1. Section 232-5, Hawaii Revised Statutes, is
2 amended to read as follows:

3 "§232-5 Small claims. (a) The tax appeal court shall
4 establish by rule a small claims procedure that, to the greatest
5 extent practicable, shall be informal[-]; provided that:

6 (1) No pretrial discovery shall be allowed without the
7 prior written approval of the court; and

8 (2) Costs and fees awarded to the prevailing party shall
9 be limited to fees paid directly to the court in the
10 course of conducting the tax appeal at issue.

11 (b) Any protesting taxpayer who would incur a total tax
12 liability, not including penalties and interest, of less than
13 \$1,000, by reason of the protested assessment or payment in
14 question, may elect to employ the procedure established by this
15 section upon:

16 (1) Payment per taxpayer of a non-refundable filing fee
17 set pursuant to rules adopted by the supreme court,
18 which shall not exceed \$25; and



1 (2) Filing with the tax appeal court a written statement
2 of the facts in the case, together with a waiver of
3 the right to further appeal.

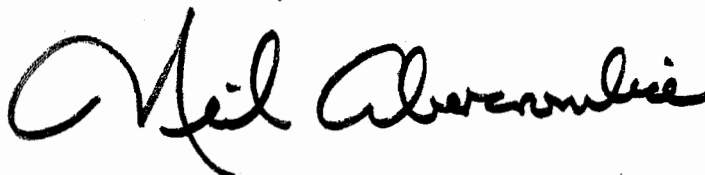
4 The tax appeal court shall cause a notice of the appeal and a
5 copy of the statement to be served on the director of
6 taxation[-] and in the case of an appeal from a decision
7 involving a county as a party, the real property assessment
8 division of the county involved."

9 SECTION 2. This Act does not affect rights and duties that
10 matured, penalties that were incurred, and proceedings that were
11 begun before its effective date.

12 SECTION 3. Statutory material to be repealed is bracketed
13 and stricken. New statutory material is underscored.

14 SECTION 4. This Act shall take effect on July 1, 2011.

APPROVED this 27 day of JUN, 2011



GOVERNOR OF THE STATE OF HAWAII