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## A BILL FOR AN ACT

RELATING TO TAX APPEALS.

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

1           SECTION 1. The legislature finds that the small claims  
2 procedure of the tax appeal court is intended to be an informal  
3 process. Pursuant to section 232-5, Hawaii Revised Statutes,  
4 the small claims procedure of the tax appeal court is  
5 established by rule rather than statute.

6           The purpose of this Act is to direct the supreme court to  
7 amend the rules of the tax appeal court to prohibit pre-trial  
8 discovery and limit the award of costs in cases filed under the  
9 small claims procedure of the tax appeal court.

10          SECTION 2. The supreme court shall adopt rules pursuant to  
11 section 232-14, Hawaii Revised Statutes, to:

12           (1) Prohibit pre-trial discovery, including but not  
13               limited to depositions, interrogatories, and formal  
14               written disclosure of expert or other witnesses in  
15               appeals filed under the small claims procedure of the  
16               tax appeal court; and

17           (2) Limit the award of costs that may be awarded to the  
18               prevailing party in appeals filed under the small



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1           claims procedure of the tax appeal court to court  
2           filing fees.

3           SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY: 

JAN 21 2011



**Report Title:**

Court Rules; Tax Appeal Court; Small Claims Procedure

**Description:**

Directs the supreme court to adopt rules relating to the small claims procedure of the tax appeal court to: (1) prohibit pre-trial discovery; and (2) limit the costs that may be awarded to the prevailing party.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

