

STAND. COM. REP. NO.

623

Honolulu, Hawaii

March 3, 2011

RE: H.B. No. 354
H.D. 1

Honorable Calvin K.Y. Say
Speaker, House of Representatives
Twenty-Sixth State Legislature
Regular Session of 2011
State of Hawaii

Sir:

Your Committee on Judiciary, to which was referred H.B. No. 354 entitled:

"A BILL FOR AN ACT RELATING TO TAX APPEALS,"

begs leave to report as follows:

The purpose of this bill is to simplify and streamline the procedures for resolving disputes in the small claims division of the tax appeal court.

A concerned individual testified in support of this measure. The City and County of Honolulu Department of Budget and Fiscal Services opposed this bill. The Department of Taxation and Tax Foundation of Hawaii commented on this measure.

Your Committee has amended this bill by changing its effective date to January 7, 2059, to encourage further discussion.

As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 354, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 354, H.D. 1, and be placed on the calendar for Third Reading.

HB354 HD1 HSCR JUD HMS 2011-2474



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



GILBERT KEITH-AGARAN, Chair

