

Honolulu, Hawaii

APR 08 2011

RE: H.B. No. 354
H.D. 1
S.D. 2

Honorable Shan S. Tsutsui
President of the Senate
Twenty-Sixth State Legislature
Regular Session of 2011
State of Hawaii

Sir:

Your Committee on Ways and Means, to which was referred H.B. No. 354, H.D. 1, S.D. 1, entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to improve the procedures for small claims tax appeals by:

- (1) Prohibiting pretrial discovery; and
- (2) Limiting costs and fees awarded to the prevailing party to fees paid directly to the court in the course of conducting the tax appeal.

Your Committee received comments in support of this measure from Larry J. Shapiro, JD.

Your Committee received comments in opposition to this measure from Gary T. Kurokawa, Administrator, Real Property Assessment Division, City and County of Honolulu; Stanley A. Sitko, Real Property Tax Administrator, Department of Finance, County of Hawaii; and Sally A. Motta, Deputy Finance Director, Department of Finance, Real Property Assessment, County of Kauai.

Your Committee received comments on this measure from Tax Foundation of Hawaii.

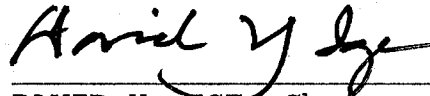


Your Committee finds that the procedures in Hawaii for resolving tax appeals of less than \$1,000 are intended to be streamlined and informal. By prohibiting pre-trial discovery and limiting the award of costs and fees for these appeals, this measure will further reduce the unnecessary expenditure of time and resources on small claims cases, while promoting the inexpensive and speedy resolution of these tax disputes.

Your Committee has amended this measure by making it effective upon its approval.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 354, H.D. 1, S.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as H.B. No. 354, H.D. 1, S.D. 2.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,




DAVID Y. IGE, Chair



The Senate
 Twenty-Sixth Legislature
 State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

Bill / Resolution No.:*	Committee Referral:	Date:		
AB 354, HD1, SD1	JDL, WAM	4-1-11		
<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
IGE, David Y. (C)	/			
KIDANI, Michelle N. (VC)	/			
CHUN OAKLAND, Suzanne	/			
DELA CRUZ, Donovan M.				/
ENGLISH, J. Kalani				/
ESPERO, Will	/			
FUKUNAGA, Carol	/			
KIM, Donna Mercado	/			
KAHELE, Gilbert	/			
KOUCHI, Ronald D.				/
RYAN, Pohai	/			
TOKUDA, Jill N.	/			
WAKAI, Glenn	/			
SLOM, Sam	/			
TOTAL	11	0	0	3
Recommendation:				
<input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
				
Distribution:				
Original	Yellow	Pink	Goldenrod	
File with Committee Report	Clerk's Office	Drafting Agency	Committee File Copy	

*Only one measure per Record of Votes