

Honolulu, Hawaii

March 22, 2011

RE: S.B. No. 34  
S.D. 1  
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 S.B. No. 34, S.D. 1, entitled:

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

begs leave to report as follows:

The purpose of this bill is to streamline small claims proceedings in tax appeal court by precluding pretrial discovery and limiting the amount of costs and fees awarded to the prevailing party to those paid directly to the court in the course of the action.

The City and County of Honolulu Department of Budget and Fiscal Services, County of Maui, and a concerned individual opposed this measure. The Department of Taxation and the Tax Foundation of Hawaii commented on this bill.

Your Committee has amended this bill by:

- (1) Incorporating the amendments prepared by City and County of Honolulu Corp Counsel on behalf City and County of Honolulu Department of Budget and Fiscal Services, to allow pretrial discovery upon written approval of the court, and require notice of an appeal and a copy of the statement to be served on the real property assessment division of the relevant county when that county is a party to the case; and



- (2) Changing the effective date to January 7, 2059, to promote further discussion; and
- (3) Making technical, nonsubstantive amendments for clarity, consistency, and style.

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 S.B. No. 34, S.D. 1, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 34, S.D. 1, H.D. 1, and be placed on the calendar for Third Reading.

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

  
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GILBERT KEITH-AGARAN, Chair



