



GOV. MSG. NO. 1220

EXECUTIVE CHAMBERS
HONOLULU

DAVID Y. IGE
GOVERNOR

June 28, 2021

The Honorable Ronald D. Kouchi,
President
and Members of the Senate
Thirty First State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,
Speaker and Members of the
House of Representatives
Thirty First State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on June 28, 2021, the following bill was signed into law:

SB1204 SD2 HD2 CD1

RELATING TO TAX APPEALS
ACT 118 (21)

Sincerely,

DAVID Y. IGE
Governor, State of Hawai'i

A BILL FOR AN ACT

RELATING TO TAX APPEALS.

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

1 SECTION 1. Section 26-10, Hawaii Revised Statutes, is
2 amended by amending subsection (d) to read as follows:
3 "(d) There shall be within the department of taxation a
4 taxation board of review [~~for each taxation district~~] and a tax
5 appeal court. The composition of [~~each~~] the taxation board of
6 review and the tax appeal court and [~~its~~] their respective
7 functions, duties, and powers shall be as [~~heretofore~~] provided
8 [~~by law for the boards of review and tax appeal court existing~~
9 ~~immediately prior to November 25, 1959.~~] in chapter 232."

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

12 "**§232-1 Appeals by persons under contractual obligations.**
13 Whenever any person is under a contractual obligation to pay a
14 tax assessed against another, the person shall have the same
15 rights of appeal to the taxation board of review, the tax appeal
16 court, and the intermediate appellate court, subject to
17 chapter 602, in the person's own name, as if the tax were
18 assessed against the person. The person against whom the tax is



1 assessed shall also have a right to appear and be heard on any
2 such application or appeal."

3 SECTION 3. Section 232-6, Hawaii Revised Statutes, is
4 amended to read as follows:

5 "§232-6 ~~[Appointment,]~~ Taxation board of review;
6 appointment, removal, compensation. (a) There is created a
7 taxation board of review for ~~[each taxation district.~~
8 ~~Additional boards may be created in any taxation district by the~~
9 ~~director of taxation where the number of disputes to be decided~~
10 ~~cannot be reasonably decided within one year. Each taxation~~
11 ~~district shall have no more than three boards. Each board]~~ the
12 State.

13 (b) The board shall consist of ~~[five]~~ no more than ten
14 members who shall be ~~[citizens]~~ residents of the State ~~[and~~
15 ~~residents of the district for which the board is appointed,~~
16 ~~shall have resided at the time of appointment for at least three~~
17 ~~years in the State,]~~ and shall be appointed and be removable by
18 the governor as provided in section 26-34. The governor shall
19 designate a member of ~~[each]~~ the board to act as chairperson
20 thereof. In addition, the governor shall designate a member of
21 ~~[each]~~ the board to act as vice chairperson who shall serve as



1 the chairperson of the board during the temporary absence from
2 the State, illness, or disqualification of the chairperson. Any
3 vacancy in ~~[any]~~ the board shall be filled for the unexpired
4 term. Each member shall receive and be paid out of the treasury
5 compensation for the member's services at the rate of \$10 per
6 day for each day's actual attendance and the member's actual
7 traveling expenses. No officer or employee of the State shall
8 be eligible for appointment to ~~[any-such]~~ the board.

9 (c) Any vacancy in the board shall not impair the
10 authority of the remaining members to exercise all the powers of
11 the board. The governor may appoint, without regard to
12 section 26-34, an acting member of the board during any regular
13 member's temporary absence from the State, temporary inability
14 to act due to recusal, disqualification, or illness. An acting
15 member, during the acting member's term of service, shall have
16 the same powers and duties as the regular member; provided that
17 an acting member appointed due to a regular member's recusal or
18 disqualification shall be appointed for the case in which the
19 recusal or disqualification occurred, and the acting member's
20 appointment shall terminate when the final decision is filed or
21 the case is withdrawn."



SECTION 4. Section 232-7, Hawaii Revised Statutes, is amended to read as follows:

"§232-7 ~~[Boards]~~ Taxation board of review; duties, powers, procedure before. (a) The taxation board of review ~~[for each district]~~ shall hear informally all disputes between the assessor and any taxpayer in all cases in which appeals have been duly taken and the fact that a notice of appeal has been duly filed by a taxpayer shall be conclusive evidence of the existence of a dispute; provided that this ~~[provision]~~ subsection shall not be construed to permit a taxpayer to dispute an assessment to the extent that it is in accordance with the taxpayer's return.

(b) ~~[Each]~~ At least three board members shall be present at any meeting or proceeding of the board to constitute a quorum. The board shall hold public meetings at some central location in ~~[its]~~ each taxation district at least once annually and shall hear, as speedily as possible, all appeals presented for each year. Taxpayers and others appearing before the board may also participate via teleconference or any other cost-efficient means of the board's choosing.



1 (c) A taxpayer's identity and final documents submitted in
2 support or opposition of an appeal shall be public information;
3 provided that an individual taxpayer ~~[is]~~ shall be authorized to
4 redact all but the last four digits of the taxpayer's social
5 security number from any accompanying tax return. ~~[Each]~~ The
6 board ~~[shall have the power and authority to]~~ may decide all
7 questions of fact and all questions of law, excepting questions
8 involving the Constitution or laws of the United States,
9 necessary to the determination of the objections raised by the
10 taxpayer in the notice of appeal; provided that ~~[no]~~ the board
11 shall not have the power to determine or declare an assessment
12 illegal or void. Without prejudice to the generality of the
13 foregoing, ~~[each]~~ the board shall have the power to allow or
14 disallow exemptions pursuant to law, whether or not previously
15 allowed or disallowed by the assessor, and to increase or lower
16 any assessment.

17 ~~[-e-]~~ (d) The board shall base its decision on the
18 evidence before it, and, as provided in section 231-20, the
19 assessment made by the assessor shall be deemed prima facie
20 correct. All decisions of the board shall be reduced to writing
21 and shall state separately the board's findings of fact and



1 conclusions of law. The board shall file with the assessor
2 concerned its decision in writing on each appeal decided by it,
3 and a certified copy of the decision shall be furnished by the
4 assessor to the taxpayer concerned by delivery or by mailing the
5 copy addressed to the taxpayer's last known place of residence.

6 ~~[(d) Each]~~ (e) The board and each member thereof, in
7 addition to all other powers, shall also have the power to
8 subpoena witnesses, administer oaths, examine books and records,
9 and hear and take evidence in relation to any subject pending
10 before the board. The tax appeal court shall have the power,
11 upon request of the ~~[boards,]~~ board, to enforce by proper
12 proceedings the attendance of witnesses ~~[and the]~~, giving of
13 testimony by ~~[them,]~~ witnesses, and ~~[the]~~ production of books,
14 records, and papers at the hearings of the ~~[boards.]~~ board.

15 ~~[(e) If there exists more than one board of review in a~~
16 ~~taxation district, the chair of one board, administratively and~~
17 ~~without requirement of any formal action, may assign a member of~~
18 ~~that board to serve as a temporary member of the requesting~~
19 ~~board for purposes of establishing a quorum at a designated~~
20 ~~meeting of the requesting board. The temporary member shall~~
21 ~~serve only for the specific board meeting for which the~~



~~1 assignment is made and only for the period necessary to~~
~~2 establish and maintain a quorum. A temporary member may~~
~~3 participate in discussion and vote on all matters before the~~
~~4 board. Nothing herein shall prevent a member from being assigned~~
~~5 multiple times under this subsection.] "~~

6 SECTION 5. Section 232-13, Hawaii Revised Statutes, is
7 amended to read as follows:

8 "§232-13 Hearing de novo; bill of particulars. The
9 hearing before the tax appeal court shall be a hearing de novo.
10 Irrespective of which party prevails in proceedings before [a]
11 the state taxation board of review or any equivalent
12 administrative body established by county ordinance, the
13 assessment as made by the assessor, or if increased by the
14 board, or equivalent county administrative body, the assessment
15 as so increased, shall be deemed prima facie correct. Each
16 party shall have the right to introduce, or the tax appeal
17 court, of its own motion, may require the taking of [such]
18 evidence in relation to the subject pending as in the court's
19 discretion may be deemed proper. The court, in the manner
20 provided in section 232-16, shall determine all questions of



1 fact and all questions of law, including constitutional
2 questions, involved in the appeal.

3 The jurisdiction of the tax appeal court [~~is~~] shall be
4 limited to the amount of valuation or taxes, as the case may be,
5 in dispute as shown on the one hand by the amount claimed by the
6 taxpayer or county and on the other hand by the amount of the
7 assessment, or if increased by the board, or equivalent county
8 administrative body, the assessment as so increased.

9 Assessments for the same year upon other similar property
10 situated in the State shall be receivable in evidence upon the
11 hearing.

12 Upon the application of either the taxpayer, [~~the~~] county,
13 or [~~the~~] assessor, the judge of the tax appeal court, upon
14 notice, may allow and direct a bill of particulars of the claim
15 of either the taxpayer, [~~the~~] county, or [~~the~~] assessor to be
16 delivered to the other, and, in case of default, the judge shall
17 preclude the person [~~se~~] defaulting from giving evidence of the
18 part or parts of the person's affirmative claim of which
19 particulars have not been delivered."

20 SECTION 6. Section 232-14, Hawaii Revised Statutes, is
21 amended by amending subsection (b) to read as follows:



1 "(b) The [~~boards~~] taxation board of review [~~shall have~~
2 ~~power~~], consistent with this chapter and chapter 91, [~~to~~] may
3 make rules relating to procedure[~~7~~] and [~~to~~] prescribe forms to
4 be used, including procedure and forms for the issuance of
5 subpoenas and other process by the [~~boards of review~~] board or
6 members [~~thereof~~] of the board. The rules shall have the force
7 and effect of law."

8 SECTION 7. Section 232-14.5, Hawaii Revised Statutes, is
9 amended to read as follows:

10 "[~~f~~]**\$232-14.5[~~f~~]** **Appeals relating to claims for refund.**

11 (a) The denial in whole or in part by the department of
12 taxation of a tax refund claim may be appealed by the filing of
13 a written notice of appeal to [~~a~~] the taxation board of review
14 or the tax appeal court within thirty days after notice of the
15 denial of the claim.

16 (b) An appeal may be filed with [~~a~~] the taxation board of
17 review or the tax appeal court for review of the merits of a tax
18 refund claim, upon a notice of appeal filed at any time after
19 one hundred eighty days from the date that the claim was filed;
20 provided that the department has not given notice of a denial of
21 the claim within that period.



1 (c) Notwithstanding any law to the contrary under
2 title 14, this section shall apply to tax refund claims for all
3 taxes administered by the department of taxation. The
4 procedures for appeals from tax assessors, [a] the taxation
5 board of review, and the tax appeal court provided under this
6 chapter and under section 235-114 shall apply to appeals
7 relating to tax refund claims under this section. Any claimed
8 tax refund or credit appealed pursuant to this section shall be
9 awarded only if the claim therefor was filed within the
10 applicable statutory period of limitation."

11 SECTION 8. Section 232-15, Hawaii Revised Statutes, is
12 amended to read as follows:

13 "§232-15 Appeal to taxation board of review. [~~The appeal~~
14 ~~to a board of review may be either to the board of review for~~
15 ~~the district in which the taxpayer has the taxpayer's principal~~
16 ~~place of business or to the board of review for the district in~~
17 ~~which the taxpayer resides or has the taxpayer's principal~~
18 ~~office or to the board of review of the first district.] (a)
19 The notice of appeal [~~must~~] to the taxation board of review
20 shall be lodged with the board and assessor [~~on or before~~] no
21 later than the date fixed by law for the taking of the appeal.~~



1 An appeal to the taxation board of review shall be deemed to
2 have been taken in time if the notice thereof shall have been
3 ~~[deposited in the mail, postage prepaid,]~~ postmarked and
4 properly addressed to the board and assessor, on or before
5 ~~[such]~~ that date.

6 (b) The notice of appeal ~~[must]~~ shall be in writing and
7 any ~~[such]~~ notice, however informal it may be, identifying the
8 assessment involved in the appeal and stating the grounds of
9 objection to the assessment shall be sufficient. ~~[Upon the~~
10 ~~necessary information being furnished by the taxpayer to the~~
11 ~~assessor, the assessor shall prepare the notice of appeal upon~~
12 ~~request of the taxpayer and any notice so prepared by the~~
13 ~~assessor shall be deemed sufficient as to its form.]~~

14 (c) The appeal shall be considered and treated for all
15 purposes as a general appeal and shall bring up for
16 determination all questions of fact and all questions of law,
17 excepting questions involving the Constitution or laws of the
18 United States, necessary to the determination of the objections
19 raised by the taxpayer in the notice of appeal. ~~[Any]~~ If any
20 objection involving the Constitution or laws of the United
21 States ~~[may be]~~ is included by the taxpayer in the notice of



1 appeal ~~[and in such case]~~, the ~~[objections]~~ objection may be
2 heard and determined by the tax appeal court on appeal from a
3 decision of the taxation board of review; ~~[but]~~ provided that
4 this ~~[provision]~~ subsection shall not be construed to confer
5 upon the board ~~[of review]~~ the power to hear or determine ~~[such~~
6 ~~objections.]~~ the objection. Any notice of appeal may be amended
7 at any time ~~[prior to]~~ before the board's decision; provided
8 that the amendment does not substantially change the dispute."

9 SECTION 9. Section 232-16, Hawaii Revised Statutes, is
10 amended by amending subsections (a) and (b) to read as follows:

11 "(a) A taxpayer or county may appeal directly to the tax
12 appeal court without appealing to ~~[a]~~ the state taxation board
13 of review or any equivalent administrative body established by
14 county ordinance; provided that a taxpayer appealing a real
15 property tax assessment shall first obtain a decision from an
16 administrative body established by county ordinance, ~~[prior to]~~
17 before appealing to the tax appeal court, if county ordinance
18 requires a taxpayer to do so. An appeal to the tax appeal court
19 is properly commenced by filing, on or before the date fixed by
20 law for the taking of the appeal, a written notice of appeal in
21 the office of the tax appeal court and by service of the notice



1 of appeal on the director of taxation and, in the case of an
2 appeal from a decision involving the county as a party, the real
3 property assessment division of the county involved. An
4 appealing taxpayer shall also pay the costs in the amount fixed
5 by section 232-22.

6 (b) The notice of appeal to the tax appeal court shall be
7 sufficient if it meets the requirements prescribed for a notice
8 of appeal to the taxation board of review and may be amended at
9 any time; provided that it sets forth a brief description of the
10 property involved in sufficient detail to identify the same and
11 the valuation placed thereon by the assessor."

12 SECTION 10. Section 232-17, Hawaii Revised Statutes, is
13 amended to read as follows:

14 "§232-17 Appeals from [~~boards~~] taxation board of review to
15 tax appeal court. An appeal shall lie to the tax appeal court
16 from the decision of [a] the state taxation board of review, or
17 equivalent administrative body established by county ordinance.
18 An appeal to the tax appeal court [~~is~~] shall be properly
19 commenced by the filing, by the taxpayer, [~~or the~~] county, or
20 [~~the~~] director of taxation, of a written notice of appeal in the
21 office of the tax appeal court within thirty days after the



1 filing of the decision of the state taxation board of review or
2 an equivalent county administrative body, and, in the case of
3 any appealing taxpayer, the payment of the costs of court in the
4 amount fixed by section 232-22, and service of the notice of
5 appeal on the director of taxation and, in the case of an appeal
6 from a decision involving the county as a party, the real
7 property assessment division of the county involved. A notice
8 of appeal shall be sufficient if it states that the taxpayer,
9 county, or director of taxation appeals from the decision of the
10 state taxation board of review, or an equivalent county
11 administrative body, to the tax appeal court and may be amended
12 at any time. The appeal shall bring up for determination all
13 questions of fact and all questions of law, including
14 constitutional questions involved in the appeal.

15 In case of an appeal by the county or [~~the~~] director of
16 taxation, a copy of the notice of appeal shall be forthwith
17 delivered or mailed to the taxpayer concerned or to the clerk of
18 the county concerned in the manner provided in section 232-7 for
19 giving notice of decisions.

20 An appeal shall be deemed to have been taken in time, and
21 properly commenced, if the notice thereof and costs, if any, and



1 the copy or copies of the notice shall have been deposited in
2 the mail, postage prepaid, properly addressed to the tax appeal
3 court, director of taxation, taxpayer or taxpayers, and, if
4 relevant, the real property assessment division of the county
5 involved, respectively, within the time period provided by this
6 section."

7 SECTION 11. Section 232-18, Hawaii Revised Statutes, is
8 amended to read as follows:

9 "§232-18 Certificate of appeal to tax appeal court. (a)
10 Upon the perfecting of an appeal to the tax appeal court, the
11 tax assessor [~~of the district from which the appeal is taken~~]
12 shall immediately send up to the tax appeal court a certificate
13 in which there shall be set forth the information required by
14 section 232-16 to be set forth in the notice of appeal where an
15 appeal is taken direct from the assessment to the tax appeal
16 court.

17 (b) The certificate shall be accompanied by the taxpayer's
18 return, if any has been filed; provided that the department of
19 taxation [~~is authorized to~~] may redact all but the last four
20 digits of an individual taxpayer's social security number from
21 an accompanying tax return, a copy of the notice of appeal to



1 the state taxation board of review, or an equivalent
2 administrative body established by county ordinance, and any
3 amendments thereto, and the decision or action, if any, of the
4 state taxation board of review or equivalent administrative
5 body. Failure of the assessor to comply ~~[herewith]~~ with this
6 section shall not prejudice or affect the taxpayer's, county's,
7 or assessor's appeal, and the certificate of appeal may be
8 amended at any time up to the final determination of the
9 appeal."

10 SECTION 12. Section 232-20, Hawaii Revised Statutes, is
11 amended to read as follows:

12 "§232-20 Certificate of appeal. Upon the perfection of an
13 appeal, the ~~[judge of the]~~ tax appeal court shall send to the
14 appellate court a certificate ~~[in which there]~~ that shall ~~[be~~
15 ~~set forth, among other things:]~~ include:

- 16 (1) A brief description of the assessment and the property
17 involved in the appeal, if any, in sufficient detail
18 to identify the same together with the valuation
19 placed on the property by the assessor;
20 (2) The valuation claimed by the taxpayer or county;



1 (3) The taxpayer's or county's grounds of objection to the
2 assessment;

3 (4) The valuation, if any, placed thereon by an
4 administrative body established by county ordinance
5 equivalent to [a] the state taxation board of review;
6 and

7 (5) The valuation placed thereon by the tax appeal court.

8 The certificate shall be accompanied by the taxpayer's
9 return, if any[~~7~~]; a copy of the notice of appeal from the
10 assessment and any amendments thereof[~~7~~]; the decision, if any,
11 of the state taxation board of review or equivalent county
12 administrative body[~~7~~]; a copy of the notice of appeal from the
13 decision of the state taxation board of review or equivalent
14 county administrative body, if any, and any amendments
15 thereof[~~7~~]; and a transcript or statement of the evidence before
16 and the decision of the tax appeal court[~~7~~] and all exhibits,
17 motions, orders, or other documents specified by either the
18 taxpayer, [~~the~~] county, or [~~the~~] assessor. No failure of the
19 judge of the tax appeal court to send or properly prepare the
20 certificate or the accompanying documents shall prejudice,
21 limit, or in any manner affect the taxpayer's, county's, or



1 assessor's appeal, and the certificate of appeal may be amended
2 at any time up to the final determination of the appeal."

3 SECTION 13. Section 232-22, Hawaii Revised Statutes, is
4 amended to read as follows:

5 "\$232-22 Costs; deposit for on appeal. No costs shall be
6 charged on appeal to the state taxation board of review.

7 The nonrefundable costs to be deposited in any one case per
8 taxpayer on any appeal to the tax appeal court shall be an
9 amount set pursuant to rules adopted by the supreme court, which
10 shall not exceed \$100.

11 On appeal to the intermediate appellate court, the deposit
12 for costs, and costs chargeable, shall be the same as in appeals
13 from decisions of circuit courts, as provided by sections 607-5
14 and 607-6. If the decision of the intermediate appellate court
15 or the supreme court on transfer from or review of the
16 intermediate appellate court is in favor of the taxpayer, the
17 taxpayer shall pay no costs for the appeal, and any payment or
18 deposit therefor shall be returned to the taxpayer. If the
19 decision is only partly in favor of the taxpayer, the costs
20 shall be prorated in the manner provided by section 232-23. No



1 costs shall be payable by, and no deposit shall be required
2 from, the assessor or the county in any case."

3 SECTION 14. Section 232-23, Hawaii Revised Statutes, is
4 amended by amending subsection (a) to read as follows:

5 "§232-23 Costs, taxation. (a) In the event of an appeal
6 by a taxpayer to the state taxation board of review, if the
7 appeal is compromised, or is sustained as to fifty per cent or
8 more of the amount in dispute, the costs deposited shall be
9 returned to the appellant. Otherwise the entire amount of costs
10 deposited shall be retained."

11 SECTION 15. Section 232-24, Hawaii Revised Statutes, is
12 amended to read as follows:

13 "§232-24 Taxes paid pending appeal. (a) The tax paid
14 upon the amount of any assessment, actually in dispute and in
15 excess of that admitted by the taxpayer, and covered by an
16 appeal to the tax appeal court duly taken, shall, pending the
17 final determination of the appeal, be paid by the director of
18 finance into the "litigated claims fund". If the final
19 determination is in whole or in part in favor of the appealing
20 taxpayer, the director of finance shall repay to the taxpayer
21 out of the fund, or if investment of the fund should result in a



1 deficit therein, out of the general fund of the State, the
2 amount of the tax paid upon the amount held by the court to have
3 been excessive or nontaxable, together with, from the date of
4 each payment into the litigated claims fund, the interest to be
5 paid from the general fund of the State. For purposes of this
6 section, the rate of interest shall be computed by reference to
7 section 6621(a) [~~with~~], with respect to interest rate
8 determination[+], of the Internal Revenue Code of 1986, as of
9 January 1, 2010. The balance, if any, of the payment made by
10 the appealing taxpayer, or the whole of the payment, in case the
11 decision is wholly in favor of the assessor, shall, upon the
12 final determination become a realization under the tax law
13 concerned.

14 (b) In a case of an appeal to [a] the taxation board of
15 review, the tax paid, if any, upon the amount of the assessment
16 actually in dispute and in excess of that admitted by the
17 taxpayer, shall, during the pendency of the appeal and until and
18 unless an appeal is taken to the tax appeal court, be held by
19 the director of finance in a special deposit. In the event of
20 final determination of the appeal in the taxation board of
21 review, the director of finance shall repay to the appealing



1 taxpayer out of the deposit the amount of the tax paid upon the
2 amount held by the board to have been excessive or nontaxable,
3 if any, the balance, if any, or the whole of the deposit, in
4 case the decision is wholly in favor of the assessor, to become
5 a realization under the tax law concerned."

6 SECTION 16. Section 235-114, Hawaii Revised Statutes, is
7 amended by amending subsections (a) and (b) to read as follows:

8 "(a) Any person aggrieved by any assessment of the tax or
9 liability imposed by this chapter may appeal from the assessment
10 in the manner and within the time hereinafter set forth. Appeal
11 may be made either to the [~~district~~] taxation board of review or
12 to the tax appeal court. The first appeal to either the
13 [~~district~~] taxation board of review or to the tax appeal court
14 may be made without payment of the tax [sø] assessed. Either
15 the taxpayer or the assessor may appeal to the tax appeal court
16 from a decision by the board or to the intermediate appellate
17 court from a decision by the tax appeal court; provided that if
18 the decision by the board or the tax appeal court is appealed by
19 the taxpayer, or the decision by the board in favor of the
20 department is not appealed, the taxpayer shall pay the tax [sø]
21 assessed plus interest as provided in section 231-39(b) (4).



1 (b) If the appeal is first made to the board, the appeal
2 shall either be heard by the board or be transferred to the tax
3 appeal court for hearing at the election of the taxpayer or
4 employer. If heard by the board, an appeal shall lie from the
5 decision thereof to the tax appeal court and to the intermediate
6 appellate court, subject to chapter 602, in the manner and with
7 the costs provided by chapter 232. The supreme court shall
8 prescribe forms to be used in the appeals. The forms shall
9 show:

10 (1) The amount of taxes or liability upon the basis of the
11 taxpayer's computation of the taxpayer's taxable
12 income or the employer's computation of the employer's
13 liability;

14 (2) The amount upon the basis of the assessor's
15 computation;

16 (3) The amount upon the basis of the decisions of the
17 taxation board of review and tax appeal court, if any;
18 and

19 (4) The amount in dispute.

20 If or when the appeal is filed with or transferred to the tax
21 appeal court, the court shall proceed to hear and determine the



1 appeal, subject to appeal to the intermediate appellate court as
2 is provided in chapter 232."

3 SECTION 17. Any member serving a term of appointment to
4 one of the existing district boards of taxation review on the
5 effective date of this Act shall be considered to be appointed
6 to the new statewide taxation board of review for the remainder
7 of the member's current term, notwithstanding section 232-6(b),
8 Hawaii Revised Statutes; provided that if more than ten members
9 are still serving terms of appointment to their respective
10 district boards on the effective date of this Act, priority
11 preference for appointment to the new statewide taxation board
12 of review shall be based on length of term remaining.

13 SECTION 18. Any appeal or pending appeal to one of the
14 district boards of taxation review in which a decision has not
15 yet been rendered as of the effective date of this Act shall be
16 automatically transferred to the jurisdiction of the newly
17 constituted statewide taxation board of review for adjudication.

18 SECTION 19. This Act shall not affect rights and duties
19 that matured, penalties that were incurred, and proceedings that
20 were begun before its effective date; provided that any affected
21 taxpayer who has already appeared before a district board of



1 taxation review but has not yet had a decision rendered in the
2 taxpayer's appeal may elect to either have the new statewide
3 taxation board of review issue a ruling based on all available
4 information in the case or request a new hearing before the
5 statewide board.

6 SECTION 20. This Act shall not affect county real property
7 tax appeals and the respective county boards of review to which
8 they are appealed, nor shall it abrogate any county ordinance
9 relating to a county's real property tax appeal procedures.

10 SECTION 21. Statutory material to be repealed is bracketed
11 and stricken. New statutory material is underscored.

12 SECTION 22. This Act shall take effect upon its approval.

APPROVED this 28 day of JUN , 2021





GOVERNOR OF THE STATE OF HAWAII

THE SENATE OF THE STATE OF HAWAI‘I

Date: April 27, 2021
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate
of the Thirty-First Legislature of the State of Hawai‘i, Regular Session of 2021.


President of the Senate


Clerk of the Senate

SB No. 1204, SD 2, HD 2, CD 1

THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: April 27, 2021
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Thirty-First Legislature of the State of Hawaii, Regular Session of 2021.



Scott K. Saiki
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives