

STAND. COM. REP. NO.

1023

Honolulu, Hawaii

, 2021

MAR 19

RE: S.B. No. 1204  
S.D. 2  
H.D. 1

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Sir:

Your Committee on Economic Development, to which was referred  
S.B. No. 1204, S.D. 2, entitled:

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

begs leave to report as follows:

The purpose of this measure is to:

- (1) Replace the four District Taxation Boards of Review with a single statewide Taxation Board of Review consisting of ten members to be appointed by the Governor; and
- (2) Authorize taxpayers and others appearing before the Taxation Board of Review to participate using cost-efficient means such as teleconferencing.

Your Committee received testimony in support of this measure from the Department of Taxation. Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that existing laws regarding the Boards of Review for each taxation district have resulted in overwhelming challenges in the taxation appeals process. This measure replaces the four district boards with a single, statewide Taxation Board of Review, which will improve efficiency in tax administration and

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ensure Hawaii taxpayers are able to have their tax appeals decided expeditiously.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Economic Development that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 1204, S.D. 2, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 1204, S.D. 2, H.D. 1, and be referred to your Committee on Judiciary & Hawaiian Affairs.

Respectfully submitted on  
behalf of the members of the  
Committee on Economic  
Development,



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SEAN QUINLAN, Chair



