

STAND. COM. REP. NO.

1803

Honolulu, Hawaii

APR 09

, 2021

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

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

Sir:

Your Committee on Finance, to which was referred S.B.
No. 1204, S.D. 2, H.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 up to ten residents to be appointed by the Governor;
- (2) Authorize the Governor to appoint temporary board members during regular members' temporary absence from the State, recusal, or illness;
- (3) Require a quorum of at least three board members for any meeting or proceeding;
- (4) Authorize taxpayers and others appearing before the Taxation Board of Review to participate using cost-efficient means, such as teleconferencing;



- (5) Require all decisions of the Taxation Board of Review to be reduced to writing and state the Board's findings of fact and conclusions of law separately; and
- (6) Repeal the requirement that the assessor prepare the notice of appeal upon the request of the taxpayer.

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

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 1204, S.D. 2, H.D. 2, and recommends that it pass Third Reading.

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



SYLVIA LUCE, Chair



