

STAND. COM. REP. NO.

972

Honolulu, Hawaii

MAR 05 2021

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

Honorable Ronald D. Kouchi
President of the Senate
Thirty-First State Legislature
Regular Session of 2021
State of Hawaii

Sir:

Your Committees on Ways and Means and Judiciary, to which was referred S.B. No. 1204, S.D. 1, entitled:

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

beg leave to report as follows:

The purpose and intent of this measure is to replace the taxation district boards of review with a single statewide Taxation Board of Review consisting of ten members appointed by the Governor.

Your Committees received written comments in support of this measure from the Department of Taxation.

Your Committees received written comments on this measure from the Office of Information Practices and Tax Foundation of Hawaii.

Your Committees anticipate that a single statewide Taxation Board of Review will be able to attain regular and consistent quorum and attract individuals who are qualified and willing to serve as members.

Your Committees have amended this measure by:

- (1) Clarifying that the Governor may appoint an acting member to the Taxation Board of Review without regard to



section 26-34, Hawaii Revised Statutes, which generally requires the advice and consent of the Senate for the appointment of any member to a board; and

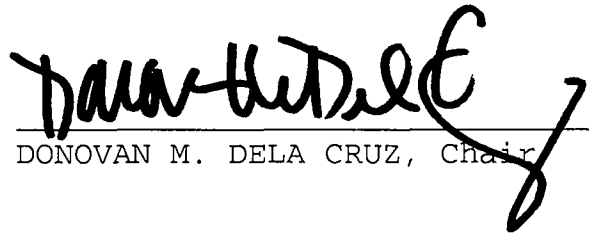
- (2) Making technical nonsubstantive amendments for purposes of clarity, consistency, and style.

As affirmed by the records of votes of the members of your Committees on Ways and Means and Judiciary that are attached to this report, your Committees are in accord with the intent and purpose of S.B. No. 1204, S.D. 1, as amended herein, and recommend that it pass Third Reading in the form attached hereto as S.B. No. 1204, S.D. 2.

Respectfully submitted on
behalf of the members of the
Committees on Ways and Means
and Judiciary,



KARL RHOADS, Chair



DONOVAN M. DELA CRUZ, Chair



