

S.B. NO. 3177

JAN 24 2024

A BILL FOR AN ACT

RELATING TO THE TAXATION BOARD OF REVIEW.

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

1 SECTION 1. Section 232-6, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) The board shall consist of three salaried members who
4 shall be residents of the State and shall be appointed for terms
5 of six years each and be removable by the governor as provided
6 in section 26-34; provided that the terms of the salaried
7 members first appointed shall end on June 30, 2025, June 30,
8 2027, and June 30, 2029, respectively, as designated by the
9 governor at the time of their appointments. Notwithstanding
10 section 26-34, no member shall be appointed to the board for
11 more than three consecutive terms. The governor shall designate
12 a member of the board to act as its chairperson, who shall be [+

13 ~~(1) An attorney at law licensed to practice in all courts~~
14 ~~of the State; or~~

15 ~~(2) A certified public accountant having experience in the~~
16 ~~State.] an attorney or accounting professional with
17 experience in Hawaii state taxes.~~

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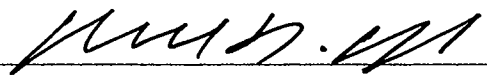
1 In addition, the governor shall designate a member of the
2 board to act as vice chairperson who shall serve as the
3 chairperson of the board during the temporary absence from the
4 State, temporary inability to act due to recusal, illness, or
5 disqualification of the chairperson. Any vacancy in the board
6 shall be filled for the unexpired term."

7 SECTION 2. Statutory material to be repealed is bracketed
8 and stricken. New statutory material is underscored.

9 SECTION 3. This Act shall take effect upon its approval.

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INTRODUCED BY: 

12

BY REQUEST

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Report Title:

Taxation Board of Review; Chairperson.

Description:

Amends the minimum qualifications for the Chairperson of the Taxation Board of Review.

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

JUSTIFICATION SHEET **SB. NO. 3177**

DEPARTMENT: Department of Taxation

TITLE: A BILL FOR AN ACT RELATING TO THE TAXATION BOARD OF REVIEW.

PURPOSE: To amend the minimum qualifications for the Chairperson of the Taxation Board of Review.

MEANS: Amend section 232-6(b), Hawaii Revised Statutes (HRS).

JUSTIFICATION: Section 232-6(b), HRS, requires the Chairperson of the Taxation Board of Review to be an attorney licensed to practice law in all courts of the State or a certified public accountant with experience in the State. The current licensing requirements do not necessarily reflect whether a person has the knowledge or experience necessary to serve as the chairperson. Additionally, the current licensing requirements have made it difficult to attract applicants who would otherwise have the knowledge or experience to serve as the Chairperson, such as persons who have retired from their profession or who have been employed in positions that have not required them to maintain an active license. Amending the requirements to allow a legal or accounting professional with experience in State tax to serve as the chairperson will ensure that the Chairperson has experience in State tax and will allow a wider pool of potential candidates to apply.

Impact on the public: Amending the requirements for the Chairperson of the Taxation Board of Review will facilitate the filling of the position, which will assist in enabling the board to resume hearing and deciding tax appeal cases.

Impact on the department and other agencies: Amending the requirements for the Chairperson of the Taxation Board of Review will facilitate the filling of the position,

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which will assist in enabling the board to resume hearing and deciding tax appeal cases.

GENERAL FUND: None.

OTHER FUNDS: None.

PPBS PROGRAM
DESIGNATION: None.

OTHER AFFECTED
AGENCIES: None.

EFFECTIVE DATE: Upon approval.