

JOSH GREEN, M.D.
GOVERNOR
KE KIA'ĀINA



GOV. MSG. NO. 1149

EXECUTIVE CHAMBERS
KE KE'ENA O KE KIA'ĀINA

May 14, 2025

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

The Honorable Nadine Nakamura
Speaker, and Members of the
House of Representatives
Thirty-Third State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Aloha President Kouchi, Speaker Nakamura, and Members of the Legislature:

This is to inform you that on May 14, 2025, the following bill was signed into law:

S.B. NO. 1467, H.D. 1

RELATING TO TAX APPEALS.
ACT 049

Mahalo,

A handwritten signature in black ink that reads "Josh Green M.D." in a cursive style.

Josh Green, M.D.
Governor, State of Hawai'i

Approved by the Governor

on MAY 14 2025

THE SENATE
THIRTY-THIRD LEGISLATURE, 2025
STATE OF HAWAII

ACT 049
S.B. NO. 1467
H.D. 1

A BILL FOR AN ACT

RELATING TO TAX APPEALS.

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

1 SECTION 1. Section 232-5, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) Any protesting taxpayer who would incur a total tax
4 liability, not including penalties and interest, of less than
5 \$1,000, by reason of the protested assessment or payment in
6 question, may elect to employ the procedure established by this
7 section upon:

8 (1) Payment per taxpayer of a nonrefundable filing fee set
9 pursuant to rules adopted by the supreme court, which
10 shall not exceed \$25; and

11 (2) Filing with the tax appeal court a written statement
12 of the facts in the case, together with a waiver of
13 the right to further appeal.

14 The tax appeal court shall cause a notice of the appeal and a
15 copy of the statement to be served on the director of taxation
16 ~~[and]~~ in the case of an appeal involving the department of
17 taxation, or on the real property assessment division of the



1 county involved in the case of an appeal [~~from a decision~~]
2 involving [a] the county [~~as a party, the real property~~
3 ~~assessment division of the county involved.~~], or upon both the
4 director of taxation and the real property assessment division
5 of the county involved in the case of an appeal involving both
6 the department of taxation and the county."

7 SECTION 2. Section 232-16, Hawaii Revised Statutes, is
8 amended by amending subsection (a) to read as follows:

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



1 on the real property assessment division of the county involved
2 in the case of an appeal [~~from a decision~~] involving the county
3 [~~as a party, the real property assessment division of the county~~
4 ~~involved.~~], or upon both the director of taxation and the real
5 property assessment division of the county involved in the case
6 of an appeal involving both the department of taxation and the
7 county. An appealing taxpayer shall also pay the costs in the
8 amount fixed by section 232-22."

9 SECTION 3. Section 232-17, Hawaii Revised Statutes, is
10 amended to read as follows:

11 **"§232-17 Appeals from taxation board of review to tax**
12 **appeal court.** An appeal shall lie to the tax appeal court from
13 the decision of the state taxation board of review, or
14 equivalent administrative body established by county ordinance.
15 An appeal to the tax appeal court shall be properly commenced by
16 the filing, by the taxpayer, county, or director of taxation, of
17 a written notice of appeal in the office of the tax appeal court
18 within thirty days after the filing of the decision of the state
19 taxation board of review or an equivalent county administrative
20 body, and, in the case of any appealing taxpayer, the payment of
21 the costs of court in the amount fixed by section 232-22, and



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

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



1 An appeal shall be deemed to have been taken in time, and
2 properly commenced, if the notice thereof and costs, if any, and
3 the copy or copies of the notice [~~shall~~] have been deposited in
4 the mail, postage prepaid, properly addressed to the tax appeal
5 court, [~~director of taxation,~~] taxpayer or taxpayers, and[~~r~~]
6 director of taxation or, if relevant, the real property
7 assessment division of the county involved, respectively, within
8 the time period provided by this section."

9 SECTION 4. This Act does not affect rights and duties that
10 matured, penalties that were incurred, and proceedings that were
11 begun before its effective date.

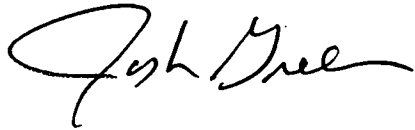
12 SECTION 5. Statutory material to be repealed is bracketed
13 and stricken. New statutory material is underscored.

14 SECTION 6. This Act shall take effect upon its approval.



S.B. NO. 1467
H.D. 1

APPROVED this 14th day of May, 2025

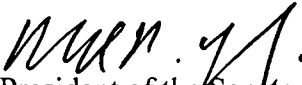
A handwritten signature in black ink, appearing to read "Josh Green". The signature is fluid and cursive, with the first name "Josh" and last name "Green" clearly distinguishable.


GOVERNOR OF THE STATE OF HAWAII

THE SENATE OF THE STATE OF HAWAI‘I

Date: April 16, 2025
Honolulu, Hawai‘i 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the Senate
of the Thirty-Third Legislature of the State of Hawai‘i, Regular Session of 2025.


President of the Senate


Clerk of the Senate

THE HOUSE OF REPRESENTATIVES OF THE
STATE OF HAWAII

Date: April 2, 2025
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Third Reading in the House of Representatives of the Thirty-Third Legislature of the State of Hawaii, Regular Session of 2025.



Nadine K. Nakamura
Speaker
House of Representatives



Brian L. Takeshita
Chief Clerk
House of Representatives