

STAND. COM. REP. NO.

799

Honolulu, Hawaii

FEB 27 , 2025

RE: H.B. No. 1175

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Madame:

Your Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 1175 entitled:

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

begs leave to report as follows:

The purpose of this measure is to:

- (1) Repeal language specifying that an appeal from the Tax Appeal Court be filed with the Tax Appeal Court; and
- (2) Allow an appeal from the Tax Appeal Court to be filed within thirty days of entry of a final judgment.

Your Committee received comments on this measure from the Tax Foundation of Hawaii.

Your Committee finds that existing law relating to the appeal procedures by the Tax Appeal Court is outdated and no longer aligns with the appeal procedures adopted by the Judiciary, creating inconsistencies in the tax appeal process. Your Committee further finds that *Alford v. City and County of Honolulu*, 109 Hawaii 14, 122 P.3d 809 (2005), raised concerns about appellate jurisdiction when a dispositive order is later merged into a final judgement, potentially leading to procedural confusion regarding the timing of appeals. This measure resolves


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these issues by updating statutory provisions to conform with judicial procedures.

As affirmed by the record of votes of the members of your Committee on Judiciary & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1175 and recommends that it pass Second Reading and be placed on the calendar for Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Judiciary &
Hawaiian Affairs,



DAVID A. TARNAS, Chair



