

STAND. COM. REP. NO. 1368

Honolulu, Hawaii

MAR 27 2025

RE: H.B. No. 1175

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2025
State of Hawaii

Sir:

Your Committee on Judiciary, 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 and intent of this measure is to:

- (1) Conform the statutory provisions for tax appeals with
the procedures adopted by the Judiciary; and
- (2) Clarify that an appeal may be taken if a notice of
appeal is filed within thirty days of the judgment or
within thirty days of the earlier order.

Your Committee received testimony in support of this measure
from one individual.

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

Your Committee finds that section 232-19, Hawaii Revised
Statutes, is no longer consistent with the appeal procedures
adopted by the Judiciary. Your Committee further finds that
Alford v. City and County of Honolulu, 109 Hawai'i 14, 122 P.3d 809
(2005), created an issue regarding appellate jurisdiction over a
dispositive order that is later merged into a final judgment if a



notice of appeal is filed within thirty days of the judgment but not within thirty days of the earlier order. This measure will address these issues by conforming existing law relating to tax appeals with procedures adopted by the Judiciary and providing clarification regarding appellate jurisdiction over a dispositive order in certain situations.

As affirmed by the record of votes of the members of your Committee on Judiciary 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,



KARL RHOADS, Chair



The Senate
Thirty-Third Legislature
State of Hawai'i

Record of Votes
Committee on Judiciary
JDC

Bill / Resolution No.:* HB 1175	Committee Referral: JDC	Date: 3/11/25		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <div style="display: flex; justify-content: space-between;"> <div><input checked="" type="checkbox"/> Pass, unamended 2312</div> <div><input type="checkbox"/> Pass, with amendments 2311</div> <div><input type="checkbox"/> Hold 2310</div> <div><input type="checkbox"/> Recommit 2313</div> </div>				
Members	Aye	Aye (WR)	Nay	Excused
RHOADS, Karl (C)	✓			
GABBARD, Mike (VC)	✓			
CHANG, Stanley	✓			
SAN BUENAVENTURA, Joy A.	✓			
AWA, Brenton	✓			
TOTAL	5	—	—	—
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
<div style="display: flex; justify-content: space-between; font-size: small;"> Distribution: Original File with Committee Report Yellow Clerk's Office Pink Drafting Agency Goldenrod Committee File Copy </div>				

*Only one measure per Record of Votes