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# A BILL FOR AN ACT

RELATING TO THE PROCEDURE FOR TAX APPEALS.

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

1           SECTION 1. The legislature finds that section 232-19,  
2 Hawaii Revised Statutes, is no longer consistent with the appeal  
3 procedures adopted by the judiciary and must be amended to  
4 restore consistency.

5           The legislature further finds that *Alford v. City and*  
6 *County of Honolulu*, 109 Hawai'i 14, 122 P.3d 809 (2005), created  
7 an issue regarding appellate jurisdiction over a dispositive  
8 order that is later merged into a final judgment if a notice of  
9 appeal is filed within thirty days of the judgment but not  
10 within thirty days of the earlier order.

11           The purpose of this Act is to:

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



1 SECTION 2. Section 232-19, Hawaii Revised Statutes, is  
2 amended to read as follows:

3 **"§232-19 Appeals; procedure.** Any taxpayer or county  
4 aggrieved or the assessor may appeal to the intermediate  
5 appellate court, subject to chapter 602, from the decision of  
6 the tax appeal court by filing a written notice of appeal [~~with~~  
7 ~~the tax appeal court~~] and depositing [~~therewith~~] the costs of  
8 appeal, in the manner required by court rules, within thirty  
9 days after the filing of the decision[~~-~~] or within thirty days  
10 after entry of final judgment. The appeal shall be considered  
11 and treated for all purposes as a general appeal and shall bring  
12 up for determination all questions of fact and all questions of  
13 law, including constitutional questions, involved in the appeal.  
14 A notice of appeal may be amended at any time up to the final  
15 determination of the tax liability by the last court from which  
16 an appeal may be taken. The appellate court shall enter a  
17 judgment in conformity with its opinion or decision.

18 All such appeals shall be speedily disposed of and, in the  
19 hearing and disposition thereof, shall be given preference over  
20 other litigation in the discretion of the court."



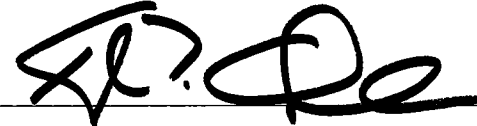
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1 SECTION 3. Statutory material to be repealed is bracketed  
2 and stricken. New statutory material is underscored.

3 SECTION 4. This Act shall take effect upon its approval.

4

INTRODUCED BY:



JAN 21 2025



# H.B. NO. 1175

**Report Title:**

Taxation; Tax Appeals; Filing; Appeal from Final Judgment

**Description:**

Removes language specifying that an appeal from the Tax Appeal Court be filed with the Tax Appeal Court. Allows an appeal from the Tax Appeal Court to be filed within thirty days of entry of a final judgment.

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

