STAND. COM. REP. NO. 982

Honolulu, Hawaii

FEB 28 ' 2025

RE: H.B. No. 1174 H.D. 1

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

Madame:

Your Committee on Finance, to which was referred H.B. No. 1174, H.D. 1, entitled:

"A BILL FOR AN ACT RELATING TO THE PROCEDURE FOR PAYMENT UNDER PROTEST LAWSUITS,"

begs leave to report as follows:

The purpose of this measure is to:

- (1) Allow for the interest earned on payments under protest in the litigated claims fund to be paid in nontaxation cases if the claimant prevails; and
- (2) Establish a procedure for the disposition of monies and refiling of actions when a payment under protest suit is filed prematurely.

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.

As affirmed by the record of votes of the members of your Committee on Finance that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 1174, H.D. 1, and recommends that it pass Third Reading.

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Respectfully submitted on behalf of the members of the Committee on Finance,

ATTOLE

KYLE T. YAMASHITA, Chair

State of Hawaii House of Representatives The Thirty-third Legislature

H5CR 982

Record of Votes of the Committee on Finance

Bill/Resolution No.:	Committee Referral:		Date: 0 10 10 8	
HB 1174, HD1	JHA, FIN		2/25/25	
The committee is reconsidering its previous decision on the measure.				
The recommendation is to: Pass, unamended (as is) Pass, with amendments (HD) Hold Pass short form bill with HD to recommit for future public hearing (recommit)				
FIN Members	Ayes	Ayes (WR)	Nays	Excused
1. YAMASHITA, Kyle T. (C)				
2. TAKENOUCHI, Jenna (VC)				and the second s
3. GRANDINETTI, Tina Nakada				
4. HOLT, Daniel				
5. HUSSEY, Ikaika				
6. KEOHOKAPU-LEE LOY, Sue 1	L.	Section parting policy as a		
7. KITAGAWA, Lisa				Figure 1
8. KUSCH, Matthias9. LAMOSAO, Rachele F.				
10. LEE, Mike			Bright Line As Filler	
11. MIYAKE, Tyson K.		All Part of the Control of the Contr		
12. MORIKAWA, Dee				
13. TEMPLO, Shirley Ann				
14. ALCOS III, David			ACECUTERICALISMENTS OF THE CAREER	
15. REYES ODA, Julie				The state of the s
16. WARD, Gene				
				· · ·
TOTAL (16)	13	0	0	3
The recommendation is: Adop	ted	d	-	
If joint referral, did not support recommendation.				
Vice Chair's or designee's signature				
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