

ACT 92

A Bill for an Act Relating to Costs of Appeals to the Tax Appeal Court, and Amending Section 116-19, Revised Laws of Hawaii 1955, as Amended.

Be it Enacted by the Legislature of the State of Hawaii:

SECTION 1. Section 116-19, Revised Laws of Hawaii 1955, as amended, is hereby further amended by amending the second paragraph thereof to read as follows:

“The costs to be deposited by the taxpayer on any appeal to the tax appeal court shall be five per cent of the amount of taxes in dispute but not more than \$100 nor less than \$5 in any one case.”

SECTION 2. This Act shall take effect upon its approval.
(Approved May 18, 1965.) S.B. 248.