

ACT 78

H.B. NO. 2488

A Bill for an Act Relating to the Taxation Board of Review.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 232-6, Hawaii Revised Statutes, is amended by amending subsection (b) to read as follows:

“(b) The board shall consist of three salaried members who shall be residents of the State and shall be appointed for terms of six years each and be removable by the governor as provided in section 26-34; provided that the terms of the salaried members first appointed shall end on June 30, 2025, June 30, 2027, and June 30, 2029, respectively, as designated by the governor at the time of their appointments. Notwithstanding section 26-34, no member shall be appointed to the board for more than three consecutive terms. The governor shall designate a member of the board to act as its chairperson, who shall be[:

- (1) ~~An attorney at law licensed to practice in all courts of the State; or~~
- (2) ~~A certified public accountant having experience in the State.] an attorney or accounting professional with experience in Hawaii state taxes.~~

In addition, the governor shall designate a member of the board to act as vice chairperson who shall serve as the chairperson of the board during the temporary absence from the State[;] or temporary inability to act due to recusal, illness, or disqualification of the chairperson. Any vacancy in the board shall be filled for the unexpired term.”

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 Statutory material to be repealed is bracketed and stricken.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

SECTION 3. This Act shall take effect on July 1, 2024.

(Approved June 21, 2024.)