

STAND. COM. REP. NO.

370

Honolulu, Hawaii

FEB 18 2011

RE: S.B. No. 34  
S.D. 1

Honorable Shan S. Tsutsui  
President of the Senate  
Twenty-Sixth State Legislature  
Regular Session of 2011  
State of Hawaii

Sir:

Your Committee on Judiciary and Labor, to which was referred S.B. No. 34 entitled:

"A BILL FOR AN ACT RELATING TO TAX APPEALS,"

begs leave to report as follows:

The purpose and intent of this measure is to clarify that discovery is prohibited and the award of costs are limited in controversies involving small claim tax appeals.

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

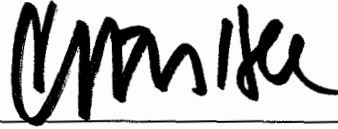
Your Committee finds that this measure will clarify that pretrial discovery is not allowed in the Small Claims Division of the Tax Appeal Court. While pretrial discovery is permitted in the civil courts, the Small Claims Court is intended to handle claims quickly and cheaply.

Your Committee has amended this measure by inserting an effective date of July 1, 2050, to allow for further discussion.

As affirmed by the record of votes of the members of your Committee on Judiciary and Labor that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 34, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 34, S.D. 1, and be referred to the Committee on Ways and Means.



Respectfully submitted on  
behalf of the members of the  
Committee on Judiciary and  
Labor,



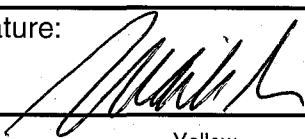
---

CLAYTON HEE, Chair



The Senate  
 Twenty-Sixth Legislature  
 State of Hawai'i

**Record of Votes**  
**Committee on Judiciary and Labor**  
**JDL**

|  |  |                         |          |          |
|--|--|-------------------------|----------|----------|
| Bill / Resolution No.:*<br><i>SB 3A</i>  | Committee Referral:<br><i>JDL, WAM</i> | Date:<br><i>2/15/11</i> |          |          |
| <input type="checkbox"/> The committee is reconsidering its previous decision on this measure.<br>If so, then the previous decision was to: _____  |  |                         |          |          |
| The Recommendation is:<br><input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313 |  |                         |          |          |
| Members  | Aye                                    | Aye (WR)                | Nay      | Excused  |
| HEE, Clayton (C)   | ✓                                      |                         |          |          |
| SHIMABUKURO, Maile (VC)  | ✓                                      |                         |          |          |
| GABBARD, Mike  |  |                         |          | ✓        |
| IHARA, Jr., Les  | ✓                                      |                         |          |          |
| SLOM, Sam  | ✓                                      |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
|  |  |                         |          |          |
| <b>TOTAL</b>   | <i>4</i>                               | <i>0</i>                | <i>0</i> | <i>1</i> |
| Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted   |  |                         |          |          |
| Chair's or Designee's Signature:    |  |                         |          |          |
| <b>Distribution:</b> Original     Yellow     Pink     Goldenrod<br>File with Committee Report     Clerk's Office     Drafting Agency     Committee File Copy   |  |                         |          |          |

\*Only one measure per Record of Votes