

Honolulu, Hawaii

APR 23 2021

RE: S.B. No. 1204  
S.D. 2  
H.D. 2  
C.D. 1

Honorable Ronald D. Kouchi  
President of the Senate  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Honorable Scott K. Saiki  
Speaker, House of Representatives  
Thirty-First State Legislature  
Regular Session of 2021  
State of Hawaii

Sirs:

Your Committee on Conference on the disagreeing vote of the Senate to the amendments proposed by the House of Representatives in S.B. No. 1204, S.D. 2, H.D. 2, entitled:

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

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is to:

- (1) Replace the four district taxation boards of review with a single statewide Taxation Board of Review consisting of up to ten residents to be appointed by the Governor;
- (2) Authorize the Governor to appoint temporary board members during regular members' temporary absence from the State, recusal, or illness;
- (3) Require a quorum of at least three board members for any meeting or proceeding;



- (4) Authorize taxpayers and others appearing before the Taxation Board of Review to participate using cost-efficient means, such as teleconferencing;
- (5) Require all decisions of the Taxation Board of Review to be reduced to writing and state the Board's findings of fact and conclusions of law separately; and
- (6) Repeal the requirement that the assessor prepare the notice of appeal upon the request of the taxpayer.

Your Committee on Conference finds that the laws regarding the boards of review for each taxation district have inadvertently rendered the taxation appeal process practically inoperable. Your Committee on Conference further finds that replacing the four district boards of review with a single, statewide Taxation Board of Review will address and solve the existing boards' current inability to achieve regular and consistent quorum and increase the limited pool of candidates who are qualified and willing to serve.

Your Committee on Conference has amended this measure by making it effective upon its approval.

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of S.B. No. 1204, S.D. 2, H.D. 2, as amended herein, and recommends that it pass Final Reading in the form attached hereto as S.B. No. 1204, S.D. 2, H.D. 2, C.D. 1.



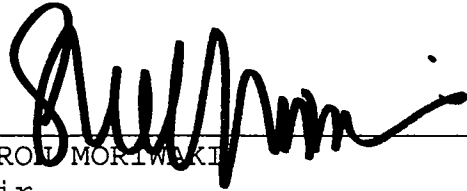
Respectfully submitted on behalf  
of the managers:

ON THE PART OF THE HOUSE

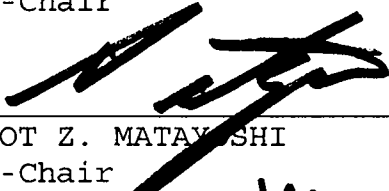
ON THE PART OF THE SENATE



SEAN QUINLAN  
Co-Chair



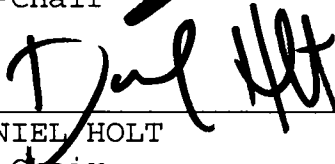
SHARON MORIWAKI  
Chair



SCOT Z. MATAYOSHI  
Co-Chair



GILBERT S.C. KEITH-AGARAN  
Co-Chair



DANIEL HOLT  
Co-Chair



KARL RHOADS  
Co-Chair



Hawai'i State Legislature

CUR 135

Record of Votes of a  
Conference Committee

Bill / Concurrent Resolution No.: <b>SB 1204, SD 2, HD 2</b>	Date/Time: <b>4/22/2021 10:00 AM</b>
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The recommendation of the House and Senate managers is to pass with amendments (CD).

The Committee is reconsidering its previous decision.

<input type="checkbox"/> The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure	<input type="checkbox"/> The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.
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Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
MORIWAKI, Sharon Y., Chr.	✓				QUINLAN, Sean, Co-Chr.	✓			
KEITH-AGARAN, Gilbert S.C., Co-Chr.	✓				MATAYOSHI, Scot Z., Co-Chr.	✓			
RHOADS, Karl, Co-Chr.				✓	HOLT, Daniel, Co-Chr.	✓			
					OKIMOTO, Val	✓			
<b>TOTAL</b>	<b>2</b>			<b>1</b>	<b>TOTAL</b>	<b>4</b>			

A = Aye      WR = Aye with Reservations      N = Nay      E = Excused

Senate Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted	House Recommendation is: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted
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Senate Lead Chair's or Designee's Signature: 	House Lead Chair's or Designee's Signature: 
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**Distribution:**      **Original**      **Yellow**      **Pink**      **Goldenrod**  
*File with Conference Committee Report      House Clerk's Office      Senate Clerk's Office      Drafting Agency*