

STAND. COM. REP. NO. 261

Honolulu, Hawaii

FEB 16 2021

RE: S.B. No. 384

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

Sir:

Your Committee on Ways and Means, to which was referred S.B. No. 384 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 filing fees for tax appeals are nonrefundable and that no deposits are required for tax appeals.

Your Committee received testimony in support of this measure from the Judiciary.

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

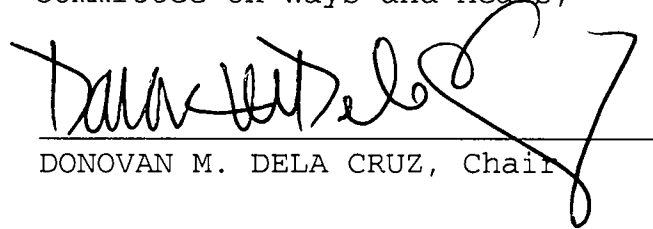
Your Committee finds that Act 152, Session Laws of Hawaii 1997, authorized the Hawaii Supreme Court to establish by rule a nonrefundable filing fee for tax appeal cases. Your Committee further finds that this is a housekeeping measure that amends sections 232-22 and 232-23, Hawaii Revised Statutes, which govern the costs associated with tax appeals, to align with the intent of Act 152.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 384



and recommends that it pass Second Reading and be placed on the calendar for Third Reading.

Respectfully submitted on
behalf of the members of the
Committee on Ways and Means,



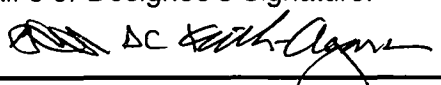
A handwritten signature in black ink, appearing to read "Donovan M. DeLa Cruz", is written over a horizontal line. The signature is stylized and cursive.

DONOVAN M. DELA CRUZ, Chair



The Senate
Thirty-First Legislature
State of Hawai'i

Record of Votes
Committee on Ways and Means
WAM

| | | | | |
|--|-----------------------------------|------------------------|-----|---------|
| Bill / Resolution No.:* SB 384 | Committee Referral: WAM | Date: 2/3/21 | | |
| <input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____ | | | | |
| The Recommendation is: <input checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313 | | | | |
| Members | Aye | Aye (WR) | Nay | Excused |
| DELA CRUZ, Donovan M. (C) | X | | | |
| KEITH-AGARAN, Gilbert S.C. (VC) | X | | | |
| ENGLISH, J. Kalani | X | | | |
| INOUYE, Lorraine R. | X | | | |
| KANUHA, Dru Mamo | X | | | |
| KIDANI, Michelle N. | X | | | |
| MORIWAKI, Sharon Y. | X | | | |
| SHIMABUKURO, Maile S.L. | X | | | |
| TANIGUCHI, Brian T. | X | | | |
| WAKAI, Glenn | X | | | |
| FEVELLA, Kurt | X | | | |
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| TOTAL | 11 | | | |
| Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted | | | | |
| Chair's or Designee's Signature:  | | | | |
| Distribution: Original Yellow Pink Goldenrod File with Committee Report Clerk's Office Drafting Agency Committee File Copy | | | | |

*Only one measure per Record of Votes