
A BILL FOR AN ACT

RELATING TO THE TAXATION BOARD OF REVIEW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. Section 232-6, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:
3 "(b) The board shall consist of three salaried members who
4 shall be residents of the State and shall be appointed for terms
5 of six years each and be removable by the governor as provided
6 in section 26-34; provided that the terms of the salaried
7 members first appointed shall end on June 30, 2025, June 30,
8 2027, and June 30, 2029, respectively, as designated by the
9 governor at the time of their appointments. Notwithstanding
10 section 26-34, no member shall be appointed to the board for
11 more than three consecutive terms. The governor shall designate
12 a member of the board to act as its chairperson, who shall be[+
13 ~~(1) An attorney at law licensed to practice in all courts~~
14 ~~of the State; or~~
15 ~~(2) A certified public accountant having experience in the~~
16 ~~State.] an attorney or accounting professional and
17 shall have experience in Hawaii state taxes.~~



1 In addition, the governor shall designate a member of the
2 board to act as vice chairperson who shall serve as the
3 chairperson of the board during [~~the~~] any temporary absence from
4 the State[-] or temporary inability to act due to recusal,
5 illness, or disqualification of the chairperson. Any vacancy in
6 the board shall be filled for the unexpired term."

7 SECTION 2. This Act does not affect rights and duties that
8 matured, penalties that were incurred, and proceedings that were
9 begun before its effective date.

10 SECTION 3. Statutory material to be repealed is bracketed
11 and stricken. New statutory material is underscored.

12 SECTION 4. This Act shall take effect upon its approval.



Report Title:

Taxation Board of Review; Chairperson.

Description:

Amends the minimum qualifications for the Chairperson of the Taxation Board of Review. (SD1)

The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.

