

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

Your Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 184 entitled:
"A BILL FOR AN ACT RELATING TO TAX APPEALS,"

begs leave to report as follows:

The purpose of this measure is to specify 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 this measure is a housekeeping measure to align the intent of Act 152, Session Laws of Hawaii 1997 (Act 152), which gave authority to the Supreme Court to establish a rule to allow for a non-refundable filing fee for tax appeal cases. Specifically, this measure:

- (1) Completes the intention of Act 152;
- (2) Follows current court filing fee practices; and
- (3) Allows the Judiciary to transfer the current amount that needs to be refunded to filing parties due to the inconsistent statutory language.

As affirmed by the record of votes of the members of your Committee on Judiciary & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 184 and recommends that it pass Second Reading and be referred to your Committee on Finance.

Respectfully submitted on behalf of the members of the Committee on
Judiciary & Hawaiian Affairs,

MARK M. NAKASHIMA, Chair