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August 12, 2004

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2004-14

RE: Act 123, Session Laws of Hawaii 2004, Relating to Taxation Appeals (Act 123)

On June 15, 2004, the Governor signed H.B. No. 851, H.D. 1, S.D. 1, C.D. 1 into law as Act 123. Act 123 provides for the first tax appeal to either the district board of review or the tax appeal court to be made without payment of the assessed tax.

This amendment applies to the following taxes: income, estate and transfer, general excise, transient accommodations, use, fuel, liquor, cigarette and tobacco, conveyance, rental motor vehicle and tour vehicle surcharge, nursing facility, and gross premiums (insurance). In order for the taxpayer to appeal an adverse decision by the Board of Review or the Tax Appeal Court, however, the taxpayer is required to pay the outstanding tax assessment plus interest.

This Act took effect on July 1, 2004, and applies to tax appeals filed on or after July 1, 2004.

Current forms and other tax information are available at the Department's website at: www.state.hi.us/tax. If you know which tax form or publication you need, please call the Department's request line at 808-587-7572, or toll-free from the neighbor islands and continental U.S. at 1-800-222-7572. This service is available 24 hours a day, 7 days a week.

KURT KAWAFUCHI
Director of Taxation

HRS Sections Explained: HRS sections 235-114, 236D-15, 237-42, 237D-11, 238-8, 243-14.5, 244D-12, 245-10, 247-4.5, 251-10, 346E-8, and 431:7-204.5.