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June 26, 2007

DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2007-10

RE: Act 154, Session Laws of Hawaii 2007, Relating to the Perfection of Appeals to the Tax Appeal Court

On June 8, 2007, Governor Linda Lingle signed into law House Bill 1256 HD 1, SD 1, as Act 154.

Act 154 amends Chapter 232, Hawaii Revised Statutes (HRS), which provides the statutory procedures for appealing tax controversies to the Tax Appeal Court.

Act 154 amends HRS § 232-16 by requiring that a copy of the Notice of Appeal must be served upon the Director of Taxation, or the Real Property Assessment Division in the case of a real property tax appeal from a county, in order for an appeal to be properly commenced. Act 154 makes similar amendments to HRS § 232-17.

Act 154 also eliminates references to the Tax Assessor contained in these sections and inserts the Director of Taxation as the person that is entitled to service upon filing a Notice of Appeal.

Act 154 takes effect on June 8, 2007 and applies to any Notice of Appeal filed after this date.

For more information on Act 154, please contact the Rules Office at 808-587-1577.

KURT KAWAFUCHI
Director of Taxation