

1ST CIRCUIT COURT  
STATE OF HAWAII  
FILED

2016 MAY 16 PM 3: 15

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IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

TAX FOUNDATION OF HAWAII, a Hawaii  
nonprofit corporation, on behalf of itself and  
those similarly situated,

Plaintiff

vs.

STATE OF HAWAII

Defendant.

Civil No. 15-1-2020-10 ECN  
(Other Civil Action)

ORDER GRANTING DEFENDANT'S  
MOTION TO DISMISS COMPLAINT  
FILED ON OCTOBER 21, 2015 (FILED  
ON NOVEMBER 10, 2015)

Trial Date: None

Hearing Motion:

Hearing Date: March 23, 2016

Time: 1:30 p.m.

Judge: Hon. Edwin C. Nacino

ORDER GRANTING DEFENDANT'S MOTION TO DISMISS  
COMPLAINT FILED ON OCTOBER 21, 2015 (FILED ON NOVEMBER 10, 2015)

Defendant STATE OF HAWAII'S Motion to Dismiss Complaint Filed on October 21,  
2015 (Filed on November 10, 2015) came on for hearing before the Honorable Edwin C. Nacino  
on March 23, 2016. Paul D. Alston appeared for Plaintiff, TAX FOUNDATION OF HAWAII  
and Hugh R. Jones and Nathan S.C. Chee, Deputy Attorneys General appeared for Defendant  
STATE OF HAWAII.

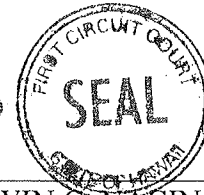
The court, having read the memoranda in support and in opposition to the motion and the declarations filed therewith, and having heard the arguments of counsel, and based on the records and files herein and for good cause shown, GRANTS Defendant STATE OF HAWAII'S Motion to Dismiss Complaint Filed on October 21, 2015 (Filed on November 10, 2015) for the reason that Plaintiff's claims for relief are barred by section 632-1, Hawaii Revised Statutes, because Plaintiff's complaint constitutes or involves "a controversy with respect to taxes," and thus this court lacks subject matter jurisdiction.

Plaintiff's request for leave to amend their complaint filed on October 21, 2015 is denied for the reason that the Court has dismissed the Plaintiff's complaint.

The parties' cross motions for summary judgment filed on January 21, 2016, and March 3, 2016, respectively are, therefore moot, given the Court's decision to grant Defendant's motion to dismiss the complaint.

DATED: Honolulu Hawaii, MAY 13 2016

EDWIN C. NACINO



HONORABLE EDWIN C. NACINO  
Judge, Above-Entitled Court

APPROVED AS TO FORM:

A handwritten signature in black ink, appearing to read "PAUL D. ALSTON", is written over a horizontal line.

PAUL D. ALSTON, ESQ.  
Alston Hunt Floyd & Ing  
Attorneys for Plaintiff  
Tax Foundation of Hawaii