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IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

In re DEPARTMENT OF TAXATION, ADMINSTRATIVE DIRECTIVE NO. 2021-01. TAX FOUNDATION OF HAWAI'I, a Hawai'i nonprofit corporation, Plaintiff, vs. DEPARTMENT OF TAXATION, STATE OF HAWAI'I, Defendant.	CIVIL NO. 1CCV-24-0000661 (Other Civil Action) SCHEDULING CONFERENCE STATEMENT OF DEFENDANT DEPARTMENT OF TAXATION, STATE OF HAWAII; CERTIFICATE OF SERVICE Date: July 8, 2024 Time: 2:00 p.m. Judge: Honorable Karin L. Holma

SCHEDULING CONFERENCE STATEMENT OF
DEFENDANT DEPARTMENT OF TAXATION, STATE OF HAWAII

Pursuant to Rule 12(a)(7) of the Rules of the Circuit Court of the State of Hawaii (RCCH), Defendant DEPARTMENT OF TAXATION, STATE OF HAWAII (hereinafter "DEPARTMENT") submits the following Scheduling Conference Statement.

A. BRIEF DESCRIPTION OF THE CASE

This is a declaratory judgment action in which Plaintiff TAX FOUNDATION OF HAWAI'I ("Plaintiff") alleges the Department issued an administrative directive containing rules that were not promulgated pursuant to the Hawaii Administrative Procedures Act, Chapter 91, Hawaii Revised Statutes ("HRS") and are therefore invalid. The DEPARTMENT maintains its denials of the allegations in the Complaint as set forth in the DEPARTMENT's Answer filed June 7, 2024 (Dkt. No. 17).

B. STATEMENT OF JURISDICTION AND VENUE

This Court lacks jurisdiction to issue declaratory relief pursuant to HRS §§ 632-1 and 91-7. Venue in the Circuit Court of the First Circuit appears proper as Plaintiff claims to be domiciled in Hawai‘i and is located in the City and County of Honolulu along with the DEPARTMENT.

C. JURY OR NON-JURY TRIAL

This is a non-jury trial case.

D. ASSIGNMENT OF CASE TO AN EXPEDITED OR NON-EXPEDITED TRACK UNDER RULE 16.1 OF THE HAWAII RULES OF CIVIL PROCEDURE ("HRCP")

The DEPARTMENT defers to Plaintiff as whether this case should be assigned to an expedited or non-expedited track.

E. APPROPRIATENESS, EXTENT AND TIMING OF DISCLOSURES

The undersigned has or will provide all disclosures pursuant to HRCP Rule 26 within the time limits prescribed within the rule or will provide additional disclosures, if any, as set forth in a Joint Report of the Parties as appropriate.

F. DISCOVERY

The DEPARTMENT has conducted no discovery and has no pending discovery.

MOTIONS PENDING AND HEARING DATE(S): A hearing on Plaintiff's Motion for Summary Judgment will be heard on July 10, 2024 at 10:30 a.m. before the Honorable Karin L. Holma.

G. STATEMENT PROCEDURES NOT COVERED BY THE JOINT REPORT OF THE PARTIES FILED PURSUANT TO HRCP RULE 26(f)

The DEPARTMENT does not anticipate any special procedures.

H. RELATED CASES

The DEPARTMENT is not aware of any related active cases.

I. ANY ADDITIONAL MATTERS

The DEPARTMENT is not aware of any additional matters related to this case.

J. CERTIFICATION OF CONFERRAL

On July 1, 2024, the parties conferred and agreed that the issues involved in this case may be resolved by motion, and therefore, have not conferred specifically on (1) the nature and basis of their claims and defenses; (2) the possibilities for promptly settling or resolving the case; (3) making of arranging for disclosures required by HRCP 26(a)(1) and 26(a)(2); (4) preserving discoverable and electronically stored information; and (5) a proposed discovery plan.

DATED: Honolulu, Hawaii, July 1, 2024.

/s/ Janine R. Udui
NATHAN S. C. CHEE
JANINE R. UDUI
Deputy Attorneys General

Attorneys for Defendant
DEPARTMENT OF TAXATION,
STATE OF HAWAII

IN THE CIRCUIT COURT OF THE FIRST CIRCUIT

STATE OF HAWAII

In re DEPARTMENT OF TAXATION, ADMINSTRATIVE DIRECTIVE NO. 2021-01. TAX FOUNDATION OF HAWAI'I, a Hawai'i nonprofit corporation, Plaintiff, vs. DEPARTMENT OF TAXATION, STATE OF HAWAI'I, Defendant.	CIVIL NO. 1CCV-24-0000661 CERTIFICATE OF SERVICE

CERTIFICATE OF SERVICE

The undersigned certifies that on July 1, 2024, a copy of the foregoing was duly served on the following party/parties via the Hawaii State Judiciary Electronic Filings and Service System (JEFS) as indicated on the corresponding Notice of Electronic Filing:

THOMAS YAMACHIKA, ESQ.
ALOHA STATE TAX
835 Ikena Circle
Honolulu, HI 96821

Attorney for Plaintiff

DATED: Honolulu, Hawaii, July 1, 2024.

/s/ Janine R. Udui
NATHAN S. C. CHEE
JANINE R. UDUI
Deputy Attorneys General

Attorneys for Defendant
DEPARTMENT OF TAXATION,
STATE OF HAWAII