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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 ORDER DENYING WITHOUT PREJUDICE PLAINTIFF TAX FOUNDATION OF HAWAI'I'S MOTION FOR SUMMARY JUDGMENT FILED ON JUNE 19, 2024 Original Hearing Date: July 10, 2024 Time: 10:30 a.m. Judge: Honorable Karin L. Holma Continued Hearing: Date: July 16, 2024 Time: 2:00 p.m. Judge: Honorable Karin L. Holma Trial: February 3, 2025 Judge: Honorable Karin L. Holma

ORDER DENYING WITHOUT PREJUDICE PLAINTIFF TAX FOUNDATION OF HAWAI'I'S MOTION FOR SUMMARY JUDGMENT FILED ON JUNE 19, 2024

Plaintiff Tax Foundation of Hawai'i's MOTION FOR SUMMARY JUDGMENT filed on June 19, 2024, ("Motion") came on for hearing on Tuesday, July 16, 2024, at 2:00 p.m. before the Honorable Karin L. Holma, with Thomas Yamachika, Esq. appearing on behalf of Plaintiff TAX FOUNDATION OF HAWAI'I, and Deputy Attorney General Janine R. Udui appearing on behalf of Defendant DEPARTMENT OF TAXATION, STATE OF HAWAI'I.

The Court, having considered the Motion, memoranda in support of and in opposition to the Motion, the declarations, exhibits, arguments of counsel, and the records and files herein, for the reasons stated on the Record during the July 16, 2024 hearing regarding the exhibits to Plaintiff's Motion, and good cause appearing,

IT IS HEREBY ADJUDGED, ORDERED, AND DECREED that Plaintiff Tax Foundation of Hawai'i's MOTION FOR SUMMARY JUDGMENT filed on June 19, 2024, is **DENIED WITHOUT PREJUDICE.**

DATED: Honolulu, Hawaii, July 24, 2024.

/s/Karin L. Holma

HONORABLE KARIN L. HOLMA
JUDGE OF THE ABOVE-ENTITLED COURT

APPROVED AS TO FORM:

/s/ Thomas Yamachika
THOMAS YAMACHIKA, ESQ.
Attorney for Plaintiff
TAX FOUNDATION OF HAWAI'I