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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 DEFENDANT DEPARTMENT OF TAXATION, STATE OF HAWAII'S MEMORANDUM IN OPPOSITION TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT FILED ON OCTOBER 28, 2024; CERTIFICATE OF SERVICE NEW HEARING: Date: December 5, 2024 Time: 9:30 a.m. Judge: The Honorable Karin L. Holma ORIGINAL HEARING: Date: November 19, 2024 Time: 2:00 p.m. Judge: The Honorable Karin L. Holma Trial Date: February 3, 2025

DEFENDANT DEPARTMENT OF TAXATION, STATE OF HAWAII'S MEMORANDUM IN OPPOSITION TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT FILED ON OCTOBER 28, 2024

Defendant DEPARTMENT OF TAXATION, STATE OF HAWAII ("Department"), by and through its attorneys, opposes Plaintiff's MOTION FOR SUMMARY JUDGMENT ("Plaintiff's MSJ") filed on October 28, 2024, and respectfully requests that the Court deny Plaintiff's MSJ. The Department incorporates by reference DEFENDANT DEPARTMENT OF TAXATION, STATE OF HAWAII'S MOTION TO DISMISS COMPLAINT OR, IN THE ALTERNATIVE CROSS MOTION FOR SUMMARY JUDGMENT filed simultaneously herewith, including any attachments, and any further filings by the Department related thereto.

DATED: Honolulu, Hawaii, November 27, 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 November 27, 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:

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Attorney for Plaintiff TAX FOUNDATION OF HAWAII,

DATED: Honolulu, Hawaii, November 27, 2024.

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

Attorneys for Defendant
DEPARTMENT OF TAXATION,
STATE OF HAWAII