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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 (1) **GRANTING** DEFENDANT DEPARTMENT OF TAXATION, STATE OF HAWAII'S MOTION TO DISMISS COMPLAINT FOR DECLARATORY JUDGMENT, OR, IN THE ALTERNATIVE, CROSS-MOTION FOR SUMMARY JUDGMENT FILED ON NOVEMBER 27, 2024, AND (2) **DENYING** AS MOOT PLAINTIFF TAX FOUNDATION OF HAWAII'S MOTION FOR SUMMARY JUDGMENT FILED ON OCTOBER 28, 2024; CERTIFICATE OF SERVICE HEARING: Date: December 19, 2024 Time: 2:00 p.m. Judge: The Honorable Karin L. Holma Trial Date: February 3, 2025

ORDER (1) **GRANTING** DEFENDANT
DEPARTMENT OF TAXATION, STATE OF HAWAII'S MOTION
TO DISMISS COMPLAINT FOR DECLARATORY JUDGMENT,
OR, IN THE ALTERNATIVE, CROSS-MOTION FOR SUMMARY JUDGMENT
FILED ON NOVEMBER 27, 2024, AND (2) **DENYING** AS MOOT
PLAINTIFF TAX FOUNDATION OF HAWAII'S
MOTION FOR SUMMARY JUDGMENT FILED ON OCTOBER 28, 2024

Plaintiff TAX FOUNDATION OF HAWAI'I'S MOTION FOR SUMMARY JUDGMENT filed on October 28, 2024 ("Plaintiff's Motion for Summary Judgment") (*Dkt. 67*) and Defendant DEPARTMENT OF TAXATION, STATE OF HAWAII'S MOTION TO DISMISS COMPLAINT FOR DECLARATORY JUDGMENT, OR, IN THE ALTERNATIVE, CROSS-MOTION FOR SUMMARY JUDGMENT filed on November 27, 2024, ("Department's Motion to Dismiss") (*Dkt. 81*) came on for hearing on Thursday, December 19, 2024 at 2:00 p.m. before the Honorable Karin L. Holma, with Thomas Yamachika appearing on behalf of Plaintiff TAX FOUNDATION OF HAWAI'I, and Supervising Deputy Attorney General Nathan S.C. Chee appearing on behalf of Defendant DEPARTMENT OF TAXATION, STATE OF HAWAII ("Department").

The Court, having considered the Plaintiff's Motion for Summary Judgment and the Department's Motion to Dismiss ("collectively, the "Motions"), memoranda in support of and in opposition to the Motions, the declarations, exhibits, all other filings submitted in relation to the Motions, arguments of counsel, and the records and files herein, and being fully advised in the premises,

IT IS HEREBY ADJUDGED, ORDERED, AND DECREED:

(1) The Department's Motion to Dismiss filed on November 27, 2024 (*Dkt. 81*) is hereby **GRANTED**, and that all claims asserted against the Department of Taxation, State of Hawaii are hereby **DISMISSED.** The Court finds it lacks subject matter jurisdiction.

(2) The Plaintiff's Motion for Summary Judgment filed on October 28, 2024 (*Dkt. 67*) is hereby **DENIED** as moot.

DATED: Honolulu, Hawaii, December 31, 2024.

/s/Karin L. Holma

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

APPROVED AS TO FORM:

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