IN THE
Circuit Court of the First Circuit
(Court or Agency From Which Appeal is Taken)

CIVIL APPEAL DOCKETING STATEMENT
(For Use By The Appellate Mediation Program)

PLEASE ATTACH ADDITIONAL PAGES IF NECESSARY.

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Intermediate Court of Appeals
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TITLE	Trial Court/Agency Docket Number: **1CCV-24-0000661**
In re Department of Taxation, Administrative Directive No. 2021-01. Tax Foundation of Hawai'i, Plaintiff-Appellant, vs. Department of Taxation, State of Hawai'i, Defendant-Appellee.	Is this a Cross-Appeal? ☐ Yes ☑ No Has this matter previously been before the Hawai'i Appellate Courts? ☐ Yes ☑ No If yes, state when: Case Name: Docket Number:

CHECK AS MANY AS APPLICABLE

TRIAL COURT/AGENCY DISPOSITION

1. STAGE OF PROCEEDINGS	2. RELIEF
☑ Pre-Trial	☐ Damages: Amount Sought: $_____
☐ During Trial	Amount Granted: $_____
☐ After Trial	☑ Other (Specify)

DESCRIPTION OF NATURE OF ACTION AND RESULT IN THE TRIAL COURT OR AGENCY:

This action was brought under Chapters 91 and 632, HRS, seeking to declare invalid an internal policy pronouncement, Administrative Directive 2021-01, on the grounds that it conflicted with the statute it purported to interpret and that it constituted rulemaking without following proper procedure. The Circuit Court held that the action was a "controversy with respect to taxes" within the prohibition in HRS section 632-1(a) and on that basis the court lacked jurisdiction. The court granted the Department's Motion to Dismiss and entered final judgment accordingly.

ANTICIPATED ISSUES PROPOSED TO BE RAISED ON APPEAL:

Whether the Circuit Court had jurisdiction under HRS section 632-1 because the Foundation sought a declaratory judgment based on a written instrument or other government regulation.

Whether the Circuit Court had jurisdiction under HRS section 91-7, where chapter 91 contains no exception or carve-out for the Department of Taxation.

DOES THIS APPEAL INVOLVE ANY OF THE FOLLOWING:

☐ Likelihood of a motion to expedite the appeal.

☐ Likelihood of motions to stay appeal pending resolution of a related case. Identify case name, docket number, and court or agency:

☐ Other procedural complexities. If so, please identify them:

Appellants' Names: Tax Foundation of Hawai'i

COUNSEL FOR APPELLANTS:	TRIAL COUNSEL FOR APPELLANT(S) (If different from appeal counsel)
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I CERTIFY THAT A COPY OF THIS CIVIL APPEAL DOCKETING STATEMENT WAS SERVED ON EACH PARTY/COUNSEL SHOWN ON THE ATTACHED SERVICE LIST.

/s/ Thomas Yamachika
Signature

01/01/2025
Date

REMEMBER TO ATTACH COPIES OF:

(1) THE ORDER/JUDGMENT APPEALED FROM;

(2) ANY WRITTEN OPINION OR FINDINGS OF FACT AND CONCLUSIONS OF LAW SUPPORTING THE ORDER/JUDGMENT; AND

(3) PROOF OF SERVICE ON ALL OTHER PARTIES TO THE TRIAL COURT OR AGENCY PROCEEDINGS (WITH TELEPHONE NUMBERS AND EMAIL ADDRESSES)