ANNE E. LOPEZ 7609
Attorney General of Hawaii

NATHAN S. C. CHEE 6368
JANINE R. UDUI 6676
Deputy Attorneys General
Department of the Attorney
General, State of Hawaii
Hale Auhau Building
425 Queen Street
Honolulu, Hawaii 96813
Telephone: (808) 586-1470
Email: Nathan.S.Chee@hawaii.gov
Janine.R.Udui@hawaii.gov

Attorneys for Defendant
DEPARTMENT OF TAXATION,
STATE OF HAWAII

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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 FINAL JUDGMENT; CERTIFICATE OF SERVICE HEARING: Date: December 19, 2024 Time: 2:00 p.m. Judge: The Honorable Karin L. Holma Trial Date: February 3, 2025

EXHIBIT 1

FINAL JUDGMENT

Pursuant to the 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, having been entered by the Court on December 31, 2024, and Rule 58 of the Hawaii Rules of Civil Procedure, it is hereby ordered that Judgment be and is hereby entered in favor of the Defendant DEPARTMENT OF TAXATION, STATE OF HAWAII and against Plaintiff TAX FOUNDATION OF HAWAI'I.

The final judgment is entered as to all claims raised by the parties, and it resolves all claims by and against all parties in the above-entitled case. All other claims, counter-claims and cross-claims, if any, are hereby dismissed. There are no remaining parties or issues in this case.

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