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Intermediate Court of Appeals
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IN THE INTERMEDIATE COURT OF APPEALS OF THE STATE OF HAWAIʻI

In re DEPARTMENT OF TAXATION, ADMINISTRATIVE DIRECTIVE NO. 2021-01. TAX FOUNDATION OF HAWAIʻI, a Hawaiʻi nonprofit corporation, Plaintiff-Appellant, vs. DEPARTMENT OF TAXATION, STATE OF HAWAIʻI, Defendant-Appellee.	CASE NO. 1CCV-24-0000661 FIRST CIRCUIT COURT HONORABLE KARIN L. HOLMA

STATEMENT OF JURISDICTION

EXHIBIT 1

CERTIFICATE OF SERVICE

THOMAS YAMACHIKA 3504
TAX FOUNDATION OF HAWAIʻI
735 Bishop Street, Suite 417
Honolulu, Hawaiʻi 96813
Telephone: (808) 536-4587
Facsimile: (808) 536-4588
E-mail: tom@tfhawaii.org

Attorney for Plaintiff-Appellant
Tax Foundation of Hawaiʻi

STATEMENT OF JURISDICTION

This action for a declaratory judgment as to the validity of a Department of Taxation internal policy document, Administrative Directive 2021-01, was commenced in the Circuit Court of the First Circuit on May 20, 2004 (ROA #1). Final Judgment was rendered in favor of the Department of Taxation and against Plaintiff Hawaiian Airlines, Inc. on December 31, 2024 (ROA #116). A true copy of the Final Judgment is attached as Exhibit 1.

The Notice of Appeal was filed on January 1, 2025 (Dkt. #1).

This Court has jurisdiction of this civil appeal under section 641-1(a), HRS, which allows appeals in civil matters from all final judgments, orders, or decrees of circuit and district courts to this Court, subject to chapter 602, HRS, which generally prescribes the powers of the Judiciary. In addition, section 91-15, HRS, states that review of any final judgment of the circuit court as to a case under chapter 91 is governed by chapter 602, HRS. The Final Judgment appealed from (ROA #116) is so titled and states that it resolves all issues and all claims and qualifies as a final judgment under HRCP 58.

Rule 3(a), HRAP, requires a notice of appeal to be filed with the appellate court within the time allowed by Rule 4, HRAP.

Rule 4(a)(1), HRAP, provides that the notice of appeal in a civil appeal shall be filed within 30 days after entry of the judgment or appealable order.

The final judgment appealed from was filed on December 31, 2024. The notice of appeal was filed on January 1, 2025, which is within the 30-day period in Rule 4(a)(1), HRAP.

For these reasons, this Court has jurisdiction over the subject appeal.

DATED: Honolulu, Hawai‘i, January 2, 2025.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff-Appellant
Tax Foundation of Hawai‘i

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing document will be served on counsel of record indicated below through JEFS upon the filing hereof:

Counsel for Appellee:

ANNE E. LOPEZ, ESQ.
NATHAN S.C. CHEE, ESQ.
JANINE R. UDUI, ESQ.

Attorneys for Defendant-Appellee
Department of Taxation

DATED: Honolulu, Hawai‘i, January 2, 2025.

/s/ Thomas Yamachika
THOMAS YAMACHIKA
Attorney for Plaintiff-Appellant
Tax Foundation of Hawai‘i