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Intermediate Court of Appeals
CAAP-25-0000002
18-JUL-2025
08:15 AM
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Case ID CAAP-25-0000002 In re Dept of Taxation, Admin Dir 2021-01

NOTE: Order denying Application for Transfer was filed on 07/18/2025 in SCAP-25-0000002 (attached).

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Supreme Court
SCAP-25-0000002
18-JUL-2025
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SCAP-25-0000002

IN THE SUPREME COURT OF THE STATE OF HAWAIʻI

IN RE DEPARTMENT OF TAXATION, ADMINISTRATIVE DIRECTIVE NO. 2021-01.

TAX FOUNDATION OF HAWAIʻI, a Hawaiʻi nonprofit corporation,
Petitioner/Plaintiff-Appellant,

vs.

DEPARTMENT OF TAXATION, STATE OF HAWAIʻI,
Respondent/Defendant-Appellee.

APPEAL FROM THE CIRCUIT COURT OF THE FIRST CIRCUIT
(CAAP-25-0000002; 1CCV-24-0000661)

ORDER DENYING APPLICATION FOR TRANSFER
(By: Recktenwald, C.J., McKenna, Eddins, Ginoza, and Devens, JJ.)

Upon consideration of the application for transfer filed on June 16, 2025, the response to the application filed June 23, 2025, and the record,

IT IS HEREBY ORDERED that the application for transfer is denied.

DATED: Honolulu, Hawai‘i, July 18, 2025.

/s/ Mark E. Recktenwald

/s/ Sabrina S. McKenna

/s/ Todd W. Eddins

/s/ Lisa M. Ginoza

/s/ Vladimir P. Devens