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SCAP-13-0002896

IN THE SUPREME COURT OF THE STATE OF HAWAI‘I

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In the Matter of the Tax Appeal of TRAVELOCITY.COM, L.P.,  
Petitioners and Respondents/Appellees-Cross-Appellants,

vs.

DIRECTOR OF TAXATION, STATE OF HAWAI‘I,  
Respondent and Petitioner/Appellant-Cross-Appellee.

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APPEAL FROM THE CIRCUIT COURT OF THE FIRST CIRCUIT  
(T.A. NO. 11-1-0021 AND CONSOLIDATED CASES:  
11-1-0022, 11-1-0023, 11-1-0026, 11-1-0027, 11-1-0029,  
11-1-0030, 11-1-0031, 11-1-0032, 11-1-0033, 12-1-0287,  
12-1-0288, 12-1-0289, 12-1-0292, 12-1-0293, 12-1-0294,  
12-1-0295, 12-1-0297, 12-1-0299, and 12-1-0300)

ORDER DENYING MOTION FOR RECONSIDERATION  
(By: Recktenwald, C.J., Nakayama, McKenna, and Pollack, JJ.,  
and Circuit Judge Lee, in place of Acoba, J., recused)

Upon consideration of Respondent and  
Petitioner/Appellant-Cross-Appellee Director of Taxation’s  
motion for reconsideration, filed on March 27, 2015, the papers  
in support, and the records and files herein, it does not appear  
that this court has overlooked or misapprehended points of law  
or fact. See Dir. of Taxation v. Med. Underwriters of Cal., 115

Hawai‘i 180, 194-95, 166 P.3d 353, 367-68 (2007) (authorization of taxpayer to transact business under a registration statute does not inform the question as to taxpayer’s tax liability).<sup>1</sup>

Accordingly,

IT IS HEREBY ORDERED that the motion is denied.

DATED: Honolulu, Hawai‘i, April 2, 2015.

Douglas S. Chin,	/s/ Mark E. Recktenwald
Hugh R. Jones,	
Girard D. Lau,	/s/ Paula A. Nakayama
Kimberly Tsumoto Guidry,	
Warren Price, III,	/s/ Sabrina S. McKenna
Kenneth T. Okamoto,	
Robert A. Marks,	/s/ Richard W. Pollack
Gary Cruciani, and	
Steven D. Wolens	/s/ Randal K.O. Lee
for Director of Taxation,	
State of Hawai‘i	



Paul Alston,  
Pamela W. Bunn, and  
Ronald I. Heller  
for Travelocity.com, et al.

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<sup>1</sup> As stated by the Director of Taxation in its answering brief regarding the General Excise Tax claims, “[S]tatutory construction questions pertaining to regulation of businesses are separate from questions pertaining to whether their revenues should be taxed.” (Citing Med. Underwriters of Cal., 115 Hawai‘i at 194-95, 166 P.3d at 367-68). We further note that the Director of Taxation contended that “the OTCs improperly rel[ied]” upon the same definition of “travel agency” that the Director of Taxation directs this court to rely on in the motion for reconsideration.