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NO. SCPW-25-0000419

IN THE SUPREME COURT OF THE STATE OF HAWAII

PUBLIC FIRST LAW CENTER,

Petitioner,

vs.

THE HONORABLE KEVIN T. MORIKONE,
Tax Appeal Court Judge,

Respondent.

ORIGINAL PROCEEDING
No. 1CTX-21-1613

PETITION FOR WRIT OF PROHIBITION
AND WRIT OF MANDAMUS

TAX APPEAL COURT, STATE OF
HAWAII

The Honorable Kevin T. Morikone, Tax
Appeal Court, State of Hawaii

DIRECTOR OF TAXATION, STATE OF HAWAII'S MEMORANDUM IN OPPOSITION
TO BOOKING.COM B.V.'S MOTION TO SEAL TRANSCRIPTS

CERTIFICATE OF SERVICE

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PUBLIC FIRST LAW CENTER,	ORIGINAL PROCEEDING
	No. 1CTX-21-1613
Petitioner,	PETITION FOR WRIT OF PROHIBITION
vs.	AND WRIT OF MANDAMUS
THE HONORABLE KEVIN T. MORIKONE,	TAX APPEAL COURT, STATE OF
Tax Appeal Court Judge,	HAWAII
Respondent.	The Honorable Kevin T. Morikone, Tax
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DIRECTOR OF TAXATION, STATE OF HAWAII'S MEMORANDUM IN OPPOSITION
TO BOOKING.COM B.V.'S MOTION TO SEAL TRANSCRIPTS

Director of Taxation, State of Hawaii ("Director") notes that, although Booking.com B.V. ("Booking") makes one reference to "tax return information" in the motion pending before the Tax Appeal Court, Booking presents no affirmative argument either here or before the Tax Appeal Court that the information at issue in its Motion to Seal is tax return information.¹ Instead, Booking's arguments rest entirely on assertions that the information is confidential or a trade secret. Based on that understanding, the Director respectfully submits the following:

As there is no independent statutory requirement prohibiting the public disclosure of information at issue here, the Director agrees that, to the extent that the information in question was actually disclosed in open court with members of the public present, the hearing cannot be retrospectively closed. The Director also agrees with Public First that information available to the public on Booking's website also cannot be a trade secret or confidential information. Dkt.

¹ Hawaii Revised Statutes ("HRS") 237-34 requires that all tax returns and tax return information remain confidential.

27 at 2. Dkt. 27 at 4-5; *see HH Assocs., U.S., Inc. v. Evans*, 711 F. Supp. 3d 1196, 1213–14 (D. Haw. 2024) (“To establish a trade secret . . . plaintiffs must specifically identify the information or item claimed as a trade secret . . . and further demonstrate the measures used to maintain secrecy, and establish its the independent economic value derived from being unknown.”).

Director otherwise takes no position on the motion.

DATED: Honolulu, Hawaii, June 30, 2025.

ANNE E. LOPEZ
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/s/ Michael D. Dunford
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DIRECTOR OF TAXATION,
STATE OF HAWAI‘I

IN THE SUPREME COURT OF THE STATE OF HAWAII

PUBLIC FIRST LAW CENTER,	ORIGINAL PROCEEDING
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Tax Appeal Court Judge,	HAWAII
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	Appeal Court, State of Hawaii

CERTIFICATE OF SERVICE

I hereby certify that on June 30, 2025, a true and correct copy of DIRECTOR OF TAXATION, STATE OF HAWAII'S MEMORANDUM IN OPPOSITION TO BOOKING.COM B.V.'S MOTION TO SEAL TRANSCRIPTS and CERTIFICATE OF SERVICE was duly served on the following parties electronically through the Hawaii Judiciary Electronic Filing and Service System, at their last known addresses shown below:

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DATED: Honolulu, Hawaii, June 30, 2025.

/s/ Michael D. Dunford
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Deputy Attorney General

Public First Law Center v. The Honorable Kevin T. Morikone, Tax Appeal Court Judge; SCPW-25-0000419 in the Supreme Court of the State of Hawaii; Director of Taxation, State of Hawaii's Memorandum in Opposition to Booking.Com B.V.'S Motion to Seal Transcripts; Certificate of Service