
A BILL FOR AN ACT

RELATING TO THE REPEAL OF INHERITANCE AND ESTATE TAX.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The Hawaii state legislature finds that paying
2 inheritance and estate taxes is a form of double taxation, as
3 the money was initially taxed in the hands of the recipient. The
4 purpose of this act is to repeal the inheritance and estate tax
5 of the state of Hawaii.

6 SECTION 2. Chapter 236D, Hawaii Revised Statutes, is
7 repealed.

8 SECTION 3. Chapter 236E, Hawaii Revised Statutes, is
9 repealed.

10 SECTION 4. This Act, upon its approval, shall apply to
11 taxable years beginning after December 31, 2023.

12

INTRODUCED BY: _____



JAN 24 2023



H.B. NO. 1273

Report Title:

Inheritance and Estate Tax Repeal, DoTax

Description:

Repeals Chapters 236D and 236E inheritance and estate tax.

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