



EXECUTIVE CHAMBERS
HONOLULU

DAVID Y. IGE
GOVERNOR

July 10, 2017

GOV. MSG. NO. 1257

The Honorable Ronald D. Kouchi,
President
and Members of the Senate
Twenty-Ninth State Legislature
State Capitol, Room 409
Honolulu, Hawai'i 96813

The Honorable Scott K. Saiki,
Speaker and Members of the
House of Representatives
Twenty-Ninth State Legislature
State Capitol, Room 431
Honolulu, Hawai'i 96813

Dear President Kouchi, Speaker Saiki, and Members of the Legislature:

This is to inform you that on July 10, 2017, the following bill was signed into law:

SB1006 SD1 HD1 CD1

RELATING TO THE ESTATE AND GENERATION-
SKIPPING TRANSFER TAXES
ACT 156 (17)

Sincerely,

DAVID Y. IGE
Governor, State of Hawai'i

A BILL FOR AN ACT

RELATING TO THE ESTATE AND GENERATION-SKIPPING TRANSFER TAXES.

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

1 SECTION 1. Section 236E-8, Hawaii Revised Statutes, is
2 amended by amending subsection (a) to read as follows:

3 "(a) A state estate tax return shall be filed in the case
4 of every decedent whose estate is required by the laws of the
5 United States to file a federal estate tax return. This section
6 shall apply to a decedent who, at the time of death was:

7 (1) A resident of the State; or

8 (2) A nonresident of the State whose gross estate includes
9 any real property situated in the State or tangible
10 personal property having a situs in the State. Where
11 the decedent is the sole owner of a single member
12 limited liability company that has not elected to be
13 taxed as a corporation, the single member limited
14 liability company shall be disregarded for purposes of
15 this chapter and this chapter shall be applied as if
16 the sole member is the owner of the property."

17 SECTION 2. New statutory material is underscored.



1 SECTION 3. This Act shall take effect upon its approval
2 and shall apply to decedents dying or taxable transfers
3 occurring after December 31, 2016.

APPROVED this 10 day of JUL, 2017

A handwritten signature in black ink, appearing to read "David Y. Ige". The signature is written in a cursive, flowing style.

GOVERNOR OF THE STATE OF HAWAII

SB No. 1006, SD 1, HD 1, CD 1

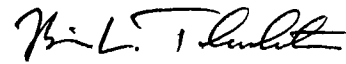
THE HOUSE OF REPRESENTATIVES OF THE STATE OF HAWAII

Date: May 2, 2017
Honolulu, Hawaii

We hereby certify that the above-referenced Bill on this day passed Final Reading in the House of Representatives of the Twenty-Ninth Legislature of the State of Hawaii, Regular Session of 2017.



Joseph M. Souki
Speaker
House of Representatives

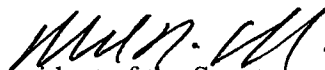



Brian L. Takeshita
Chief Clerk
House of Representatives

THE SENATE OF THE STATE OF HAWAII

Date: May 2, 2017
Honolulu, Hawaii 96813

We hereby certify that the foregoing Bill this day passed Final Reading in the
Senate of the Twenty-ninth Legislature of the State of Hawaii, Regular Session of 2017.


President of the Senate


Clerk of the Senate