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# 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.



S.B. NO. 1006  
S.D. 1  
H.D. 1  
C.D. 1

**Report Title:**

Estate and Generation-skipping Transfer Tax

**Description:**

Clarifies the situs of property where the property is held by the decedent through a single member limited liability company that has not elected to be taxed as a corporation. (CD1)

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