



EXECUTIVE CHAMBERS  
HONOLULU

DAVID Y. IGE  
GOVERNOR

April 4, 2019

**GOV. MSG. NO. 1103**

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

The Honorable Scott K. Saiki,  
Speaker and Members of the  
House of Representatives  
Thirtieth 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 April 4, 2019, the following bill was signed into law:

SB1361 SD1

RELATING TO ESTATE TAXES.  
**ACT 003 (19)**

Sincerely,

A handwritten signature in black ink that reads "David Y. Ige".

DAVID Y. IGE  
Governor, State of Hawai'i

---

---

# A BILL FOR AN ACT

RELATING TO ESTATE 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 (b) to read as follows:  
3 "(b) With respect to the estates of decedents dying after  
4 January 25, 2012, the tax based on the Hawaii net taxable estate  
5 shall be as provided in the following schedule:

6	If the Hawaii net taxable	
7	estate is:	The tax shall be:
8	\$1,000,000 or less	10.0% of the Hawaii net
9		taxable estate
10		
11	Over \$1,000,000 but	\$100,000 plus 11.0% of the
12	not over \$2,000,000	amount by which the Hawaii
13		net taxable estate
14		exceeds \$1,000,000
15		
16	Over \$2,000,000 but	\$210,000 plus 12% of the
17	not over \$3,000,000	amount by which the Hawaii



1 net taxable estate  
2 exceeds \$2,000,000  
3  
4 Over \$3,000,000 but \$330,000 plus 13% of the  
5 not over \$4,000,000 amount by which the Hawaii  
6 net taxable estate  
7 exceeds \$3,000,000  
8  
9 Over \$4,000,000 but \$460,000 plus 14% of the  
10 not over \$5,000,000 amount by which the Hawaii  
11 net taxable estate  
12 exceeds \$4,000,000  
13  
14 Over \$5,000,000 but \$600,000 plus 15.7% of the  
15 not over \$10,000,000 amount by which the Hawaii  
16 net taxable estate  
17 exceeds \$5,000,000[-]  
18  
19 Over \$10,000,000 \$1,385,000 plus 20% of the  
20 amount by which the Hawaii  
21 net taxable estate

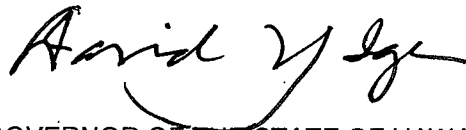


1 exceeds \$10,000,000."

2 SECTION 2. Statutory material to be repealed is bracketed  
3 and stricken. New statutory material is underscored.

4 SECTION 3. This Act shall take effect upon its approval  
5 and shall apply to decedents dying or taxable transfers  
6 occurring after December 31, 2019.

APPROVED this 4 day of APR, 2019



GOVERNOR OF THE STATE OF HAWAII

**THE SENATE OF THE STATE OF HAWAI'I**

Date: March 5, 2019  
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the Senate of the Thirtieth Legislature of the State of Hawai'i, Regular Session of 2019.


  
President of the Senate

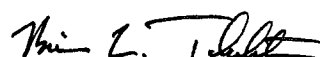
  
Clerk of the Senate

**THE HOUSE OF REPRESENTATIVES  
OF THE STATE OF HAWAI'I**

Date: March 19, 2019  
Honolulu, Hawai'i 96813

We hereby certify that the foregoing Bill this day passed Third Reading in the House of Representatives of the Thirtieth Legislature of the State of Hawai'i, Regular Session of 2019.

  
Speaker, House of Representatives

  
Clerk, House of Representatives