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## A BILL FOR AN ACT

REPEAL OF THE INHERITANCE AND ESTATE TAX.

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

1           SECTION 1. The purpose of this bill is to repeal the  
2 excessive taxation imposed on the transfer of property upon  
3 death. The legislature believes that estate and inheritance  
4 taxes are an unjust form of double taxation.

5           SECTION 2. Section 235D, Hawaii Revised Statutes, is  
6 repealed.

7           SECTION 3. Chapter 235E, Hawaii Revised Statutes, is  
8 repealed.

9           SECTION 4. Statutory material to be repealed is bracketed  
10 and stricken. New statutory material is underscored.

11          SECTION 5. This Act shall take effect on July 1, 2016.  
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# H.B. NO. 476

**Report Title:**

Inheritance and estate taxation

**Description:**

A bill to repeal inheritance and estate taxes that act as a form of double taxation on individual tax payers.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

