

**ACT 46**

A Bill for an Act Relating to the Reciprocal Enforcement of Taxes Imposed by Chapter 122, Revised Laws of Hawaii 1955.

*Be it Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Chapter 122 of the Revised Laws of Hawaii 1955, as amended, is hereby further amended by the addition of a new section to read as follows:

**“Section 122-11.5. Reciprocal enforcement.** Within eighteen months after the qualification in any circuit court in this State of any executor of the will of, or administrator of the estate of, a nonresident decedent

such executor or administrator shall file with such court proof that all death taxes, together with interest or penalties thereon, any or all of which taxes are due to the state of domicile of such decedent, or to any political subdivision thereof, have been paid or secured, or that no such taxes, interest or penalties are due, as the case may be unless it appears that letters have been issued in the state of domicile. Such proof may be in the form of a certificate issued by the official or body charged with the administration of the death tax laws of the domiciliary state.

“If such proof be not filed within the time required by this section, the clerk of such circuit court shall forthwith notify by mail the official or body of the domiciliary state charged with the administration of the death tax laws thereof with respect to such estate, and shall state in such notice (a) the name, date of death and last domicile of such decedent, (b) the name and address of each executor or administrator, (c) a summary of the values of the real estate, tangible personalty, and intangible personalty, wherever situated, belonging to such decedent at the time of his death, if known to such clerk, (d) the fact that such executor or administrator has not filed theretofore the proof required by this section. Such clerk shall attach to such notice a copy of the will and codicils, if any, of such decedent, if he died testate, or if he died intestate, a list of his heirs and next-of-kin, so far as is known to such clerk. Within sixty days after the mailing of such notice, the official or body charged with the administration of the death tax laws of the domiciliary state may file with such circuit court in this State a petition for an accounting in such estate. Such official or body of the domiciliary state shall, for the purposes of this section, be a party interested for the purpose of petitioning such circuit court for such accounting; and if such petition be filed within said period of sixty days, the court shall decree such accounting, and upon such accounting being filed and approved shall decree the remission to the fiduciary appointed by the domiciliary probate court of so much of the intangible personalty after the payment of creditors in this State and expenses of administration in this State as may be sufficient to satisfy the claims of the state of domicile for death taxes, interest and penalties.

“Unless the provisions of this section have been complied with, no such executor or administrator shall be entitled to a final accounting or discharge in the circuit court of this State.

“The provisions of this section shall apply to the estate of any non-resident decedent only (1) if the laws of the state of his domicile contain a provision, of any nature or however expressed, whereby this State is given reasonable assurance of the collection of its death taxes, interest and penalties, from the estates of decedents dying domiciled in this State in cases where the estate of such decedents are being administered by the probate court of such other state, or (2) if the state of domicile does not grant letters in nonresident estates until after letters have been issued by the state of domicile. The provisions of this section shall be liberally construed in order to insure that the state of domicile of any decedent shall receive any death taxes together with interest and penalties thereon, due to it.

“For the purposes of this section, the word ‘state’ shall be construed

to include any territory of the United States, the District of Columbia, and any foreign country.”

SECTION 2. This Act shall take effect upon its approval.

(Approved May 18, 1963.) **H.B. 52.**

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