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DEPARTMENT OF TAXATION ANNOUNCEMENT NO. 2013-14

RE: Act 60, Session Laws of Hawaii 2013, Relating to the Estate and Generation-Skipping Transfer Taxes

On April 30, 2013, Governor Neil Abercrombie signed into law Senate Bill 1188, S.D. 1 H.D. 1, as Act 60, Session Laws of Hawaii 2013 (Act 60). Act 60 applies to taxable years beginning after 2012.

Act 60 amends §236E-7, Hawaii Revised Statutes (HRS) to make clear that state recognized civil unions are treated as the equivalent of valid marriages notwithstanding nonrecognition of such civil unions under the Internal Revenue Code (IRC). Act 60 also amends §236E-2, HRS, by defining "nonresident not citizen", and replaces "nonresidents who are not citizens" with "nonresident not citizen" in §236E-6, HRS. The amendments clarify the treatment of nonresidents who are not citizens, as it precisely defines the group by reference to Subchapter B of Chapter 11 of the IRC.

For more information on this issue, please contact the Rules Office at 808-587-1577 or by e-mail at Tax.Rules.Office@hawaii.gov.

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