

**CHAPTER 246
REAL PROPERTY TAX LAW**

Not Administered by the State. See Hawaii Revised Statutes Volume No. 4 for coded sections.

This is an unofficial compilation of the Hawaii Revised Statutes as of December 31, 2023.

**[CHAPTER 246A
TRANSFER OF REAL PROPERTY TAXATION FUNCTIONS]**

Not Administered by the State. See Hawaii Revised Statutes Volume No. 4 for coded sections.

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**CHAPTER 247
CONVEYANCE TAX**

Section	
247-1	Imposition of tax
247-2	Basis and rate of tax
247-3	Exemptions
247-4	Payment and liability of the tax
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Cross Reference

[Tax Information Release No. 89-1, "Conveyance Tax on Certain Time Share Conveyances"](#)
[Tax Information Release No. 89-11, "The Administration and Application of the Conveyance Tax Law"](#)
[Tax Information Release No. 89-12, "The Administration and Application of the Conveyance Tax Law"](#)
[Tax Information Release No. 90-11, "The Administration and Application of the Conveyance Tax Law"](#)
[Tax Information Release No. 97-4, "Application of the Business Entity Classification Rules Under the 'Check-the-box' Regulations to the Hawaii Income Tax and Other Taxes"](#)

18-247-1 §247-1 Imposition of tax. There is hereby imposed and shall be levied, collected, and paid, a tax as hereinafter provided, on all transfers or conveyances of realty or any interest therein, by way of deeds, leases, subleases, assignments