

## 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, 2022.

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

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## CHAPTER 247 CONVEYANCE 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