



Source: Realtors Association of Maui – www.RAMaui.com

State of Hawaii Conveyance Tax Law

The tax imposed by section 247-1 shall be based on the actual and full consideration (whether cash or otherwise, including any promise, act, forbearance, property interest, value, gain, advantage, benefit, or profit), paid or to be paid for all transfers or conveyance of realty or any interest therein, that shall include any liens or encumbrances thereon at the time of sale, lease, sublease, assignment, transfer, or conveyance, and shall be at the following rates:

| BASIS AND RATE OF CONVEYANCE TAX | | | | | |
|----------------------------------|---------------|--|--|--|--|
| CONSIDERATION PAID | | Scale #1: | | Scale #2: | |
| At Least | But Less Than | Applies to all transfers or conveyance of realty or any interest therein, for a sale of a condominium or single family residence where the purchaser is eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax) | | Applies to sales of condominium or single family residence where the purchaser is not eligible for the county homeowner's exemption. (increments of \$100 of sale price will be added proportionately to tax) | |
| \$0 | \$600,000 | 10¢ | | 15¢ | |
| \$600,000 | \$1 Million | 20¢ | | 25¢ | |
| \$1 Million | \$2 Million | 30¢ | | 40¢ | |
| \$2 Million | \$4 Million | 50¢ | | 60¢ | |
| \$4 Million | \$6 Million | 70¢ | | 85¢ | |
| \$6 million | \$10 million | 90¢ | | \$1.10 | |
| \$10 Million and Above | | \$1.00 | | \$1.25 | |