

Conveyance Tax Rates - 2 Tier System

TIER ONE: For all transfers or conveyance of realty or any interest (i.e. commercial, timeshare, agricultural, industrial, etc, and condominium or single family residence for which the purchaser is eligible for a county homeowner's exemption):

\$1.00 to \$599,999.99 – 10¢ per \$100, rounded to nearest 10¢
\$600,000 to \$999,999.99 – 20¢ per \$100, rounded to nearest 10¢
\$1,000,000 to \$1,999,999 – 30¢ per \$100, rounded to nearest 10¢
\$2,000,000 to \$3,999,999 - 50¢ per \$100, rounded to nearest 10¢
\$4,000,000 to \$5,999,999 – 75¢ per \$100, rounded to nearest 10¢
\$6,000,000 to \$9,999,999 – 90¢ per \$100, rounded to nearest 10¢
\$10,000,000 or greater – 100¢ per \$100, rounded to nearest 10¢

TIER TWO: Only for the sale of a condominium or single family residence for which the purchaser is ineligible for a county homeowner's exemption:

\$1.00 to \$599,999.99 – 15¢ per \$100, rounded to nearest 10¢
\$600,000 to \$999,999.99 – 25¢ per \$100, rounded to nearest 10¢
\$1,000,000 to \$1,999,999 – 40¢ per \$100, rounded to nearest 10¢
\$2,000,000 to \$3,999,999 - 60¢ per \$100, rounded to nearest 10¢
\$4,000,000 to \$5,999,999 – 85¢ per \$100, rounded to nearest 10¢
\$6,000,000 to \$9,999,999 – 110¢ per \$100, rounded to nearest 10¢
\$10,000,000 or greater – 125¢ per \$100, rounded to nearest 10¢

More detailed additional information is available from the Hawai'i Association of REALTORS® website.

www.hawaiiirealtors.com



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