

**ESB 6347** - H AMD TO FIN COMM AMD (H-3753.1/26) **2299**

By Representative Scott

OUT OF ORDER 03/11/2026

1 On page 1, line 26, after "before" strike "July 1, 2026" and  
2 insert "January 1, 2029"

3 On page 1, beginning on line 27, after "after" strike "July 1,  
4 2026" and insert "January 1, 2029"

5 On page 1, line 29, after "(xi)" insert "(A)"

6 On page 1, line 30, after "2027" insert "and 2028"

7 On page 2, line 1, after "((~~\$3,000,000~~))" strike "\$2,193,000 by"  
8 and insert "\$3,093,000 by the factor in (a)(xi)(C) of this  
9 subsection.

10 (B) For estates of decedents dying in calendar year 2030 and each  
11 calendar year thereafter, the amount in (a)(viii) of this subsection  
12 must be adjusted annually, except as otherwise provided in this  
13 subsection (1)(a)(xi). The annual adjustment is determined by  
14 multiplying \$2,193,000 by the factor in (a)(xi)(C) of this  
15 subsection.

16 (C) The factor is"

17 On page 2, line 4, after "\$1,000." insert the following:

18 "(D)"

19 On page 4, line 14, after "before" strike "July 1, 2026" and  
20 insert "January 1, 2029, or such date as the conditions in (c) of  
21 this subsection are met"

22 On page 4, line 28, after "after" strike "July 1, 2026" and  
23 insert "January 1, 2029, or such date as the conditions of (c) of  
24 this subsection are met"

25 On page 5, after line 15, insert the following:

26 "(c) With respect to decedents dying on or after January 1, 2029,  
27 the tax rate in (a)(iii) of this subsection does not apply until the  
28 department makes a determination that the revenues from the tax

1 imposed in section 201, chapter . . . (Engrossed Substitute Senate  
2 Bill No. 6346), Laws of 2026 are being deposited into the state  
3 treasury. The department shall provide notice of the date of such  
4 determination to the fiscal committees of the legislature and the  
5 office of the code reviser."

6 On page 5, after line 21, insert the following:

7 "NEW SECTION. **Sec. 3.** This act takes effect January 1, 2029."

EFFECT: Delays the changes to the estate tax exclusion amount until January 1, 2029. Delays the changes to the estate tax rates until January 1, 2029, or until such date as the Department of Revenue determines that income tax revenues are being collected.

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