

ESB 6347 - H AMD 2656

By Representative Scott

NOT ADOPTED 03/11/2026

1 On page 2, line 7, after "before" strike "July 1, 2026" and
2 insert "January 1, 2029, or such date as the conditions in (c) of
3 this subsection are met"

4

5 On page 2, line 21, after "after" strike "July 1, 2026" and
6 insert "January 1, 2029, or such date as the conditions of (c) of
7 this subsection are met"

8

9 On page 3, after line 9, insert the following:

10 "(c) With respect to decedents dying on or after January 1,
11 2029, the tax rate in (a)(iii) of this subsection does not apply
12 until the department makes a determination that the revenues from
13 the tax imposed in section 201, chapter . . . (Engrossed Substitute
14 Senate Bill No. 6346), Laws of 2026 are being deposited into the
15 state treasury. The department shall provide notice of the date of
16 such determination to the fiscal committees of the legislature and
17 the office of the code reviser."

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19 On page 3, after line 15, insert the following:

20 "NEW SECTION. Sec. 2. This act takes effect January 1, 2029."

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EFFECT: 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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