
HOUSE BILL 1647

State of Washington

62nd Legislature

2011 Regular Session

By Representatives Orcutt, Angel, McCune, Fagan, Zeiger, Kristiansen,
and Harris

Read first time 01/27/11. Referred to Committee on Ways & Means.

1 AN ACT Relating to aligning Washington's estate tax to the federal
2 estate tax; amending RCW 83.100.020; and declaring an emergency.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 83.100.020 and 2005 c 516 s 2 are each amended to read
5 as follows:

6 As used in this chapter:

7 (1) "Decedent" means a deceased individual;

8 (2) "Department" means the department of revenue, the director of
9 that department, or any employee of the department exercising authority
10 lawfully delegated to him by the director;

11 (3) "Federal return" means any tax return required by chapter 11 of
12 the Internal Revenue Code;

13 (4) "Federal tax" means a tax under chapter 11 of the Internal
14 Revenue Code;

15 (5) "Gross estate" means "gross estate" as defined and used in
16 section 2031 of the Internal Revenue Code;

17 (6) "Person" means any individual, estate, trust, receiver,
18 cooperative association, club, corporation, company, firm, partnership,

1 joint venture, syndicate, or other entity and, to the extent permitted
2 by law, any federal, state, or other governmental unit or subdivision
3 or agency, department, or instrumentality thereof;

4 (7) "Person required to file the federal return" means any person
5 required to file a return required by chapter 11 of the Internal
6 Revenue Code, such as the personal representative of an estate;

7 (8) "Property" means property included in the gross estate;

8 (9) "Resident" means a decedent who was domiciled in Washington at
9 time of death;

10 (10) "Taxpayer" means a person upon whom tax is imposed under this
11 chapter, including an estate or a person liable for tax under RCW
12 83.100.120;

13 (11) "Transfer" means "transfer" as used in section 2001 of the
14 Internal Revenue Code. However, "transfer" does not include a
15 qualified heir disposing of an interest in property qualifying for a
16 deduction under RCW 83.100.046 or ceasing to use the property for
17 farming purposes;

18 (12) "Internal Revenue Code" means, for the purposes of this
19 chapter and RCW 83.110A.010, the United States Internal Revenue Code of
20 1986, as amended or renumbered as of January 1, 2005;

21 (13) "Washington taxable estate" means the federal taxable estate,
22 less: (a) One million five hundred thousand dollars for decedents
23 dying before January 1, 2006; (~~and~~) (b) two million dollars for
24 decedents dying on or after January 1, 2006(~~and (c)~~), and before
25 the effective date of this section; (c) five million dollars for
26 decedents dying on or after the effective date of this section; and (d)
27 the amount of any deduction allowed under RCW 83.100.046; and

28 (14) "Federal taxable estate" means the taxable estate as
29 determined under chapter 11 of the Internal Revenue Code without regard
30 to: (a) The termination of the federal estate tax under section 2210
31 of the Internal Revenue Code or any other provision of law, and (b) the
32 deduction for state estate, inheritance, legacy, or succession taxes
33 allowable under section 2058 of the Internal Revenue Code.

34 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
35 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and takes effect
2 immediately.

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