

SENATE BILL 5001

State of Washington 52nd Legislature 1991 Regular Session

By Senators Barr, Nelson, Rasmussen, Conner and Snyder.

Read first time January 14, 1991. Referred to Committee on Law & Justice.

1 AN ACT Relating to exemption from execution; amending RCW 4.24.141;
2 and adding a new section to chapter 6.17 RCW.

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

4 NEW SECTION. **Sec. 1.** A new section is added to chapter 6.17 RCW
5 to read as follows:

6 Property in this state owned by a judgment debtor is exempt from
7 execution when the judgment is in favor of any state for the judgment
8 debtor's failure to pay that state's income tax on benefits received
9 from a pension or other retirement plan.

10 **Sec. 2.** RCW 4.24.141 and 1951 c 166 s 2 are each amended to read
11 as follows:

12 The term "taxes" as used in RCW 4.24.140 shall include:

1 (1) Any and all tax assessments lawfully made whether they be based
2 upon a return or other disclosure of the taxpayer, upon information and
3 belief of the taxing authority, or otherwise;

4 (2) Any and all penalties lawfully imposed pursuant to a tax
5 statute;

6 (3) Interest charges lawfully added to the tax liability which
7 constitutes the subject of the action.

8 The term "taxes" as used in RCW 4.24.140 does not include income
9 taxes on benefits received from a pension or other retirement plan.