

HOUSE BILL REPORT

SB 6005

As Reported By House Committee On:
Judiciary

Title: An act relating to references to the Internal Revenue Code.

Brief Description: Updating references to the Internal Revenue Code in state trust law.

Sponsors: Senator A. Smith.

Brief History:

Reported by House Committee on:
Judiciary, February 18, 1994, DP.

HOUSE COMMITTEE ON JUDICIARY

Majority Report: Do pass. Signed by 13 members:
Representatives Appelwick, Chair; Johanson, Vice Chair;
Padden, Ranking Minority Member; Ballasiotes, Assistant
Ranking Minority Member; Campbell; Chappell; Eide; J. Kohl;
Long; Morris; H. Myers; Scott and Tate.

Staff: Bill Perry (786-7123).

Background: There are concerns the automatic incorporation of future federal amendments into state law is an invalid delegation of state legislative power. In order to keep certain definition sections of the RCWs current, the Washington State Bar Association is requesting legislation to update the definition references to the "Internal Revenue Code."

Summary of Bill: Sections of the RCWs containing references to the federal Internal Revenue Code are updated to reflect the most recent version of the federal law.

Fiscal Note: Not requested.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: The bill keeps state law current with the federal tax law.

Testimony Against: None.

Witnesses: Noreen Nearn, Washington State Bar Association
(pro).