

# FINAL BILL REPORT

## SHB 1566

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C 413 L 93  
Synopsis as Enacted

**Brief Description:** Changing who gives notice of estate tax findings filings.

By House Committee on Judiciary (originally sponsored by Representative H. Myers).

House Committee on Judiciary  
Senate Committee on Law & Justice

**Background:** The Estate and Transfer Tax Act of 1988 imposes state taxes on property that is transferred pursuant to an estate's provisions. The person who is required to file the federal and state estate tax return, such as the personal representative of an estate, must file the return with the Department of Revenue, which collects estate taxes. If the personal representative fails to file the return or pay the taxes, the department may make findings regarding the amount of the tax due, the federal credit, the person required to file the federal tax return, and all persons having an interest in property subject to the tax. The department may file its findings with the clerk of the superior court where the probate of the estate is being administered, or in another superior court depending on the decedent's residence.

When the department files its findings with the court, the court clerk must give notice of the filing to all persons interested in the proceedings by posting a notice of the findings at the county courthouse, and by mailing a copy of the notice to all persons having an interest in the property subject to the tax.

**Summary:** The Department of Revenue must give notice of its findings regarding estate taxes to interested persons by mailing a copy of the notice to all interested persons. The department is not required to conduct a search for heirs and is only required to notify persons of whom the department has received actual notice as having an interest in the proceedings or property, or who are listed in the court file as having an interest if a probate action has been commenced. County court clerks still have the responsibility to post notice of the department's findings at the courthouse, but are not responsible for mailing notice to interested persons.

**Votes on Final Passage:**

House	96	0	
Senate	44	0	(Senate amended)
House	97	0	(House concurred)

**Effective:** July 25, 1993