### SENATE BILL REPORT

#### SB 6005

# AS PASSED SENATE, FEBRUARY 10, 1994

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

SPONSORS: Senator A. Smith

### SENATE COMMITTEE ON LAW & JUSTICE

Majority Report: Do pass.

Signed by Senators A. Smith, Chairman; Ludwig, Vice Chairman; Nelson, Quigley, Roach and Spanel.

Staff: Susan Mahoney (786-7717)

Hearing Dates: January 12, 1994

### 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:

Sections of the RCWs containing definitions for "Internal Revenue Code" are updated.

Appropriation: none

Revenue: none

Fiscal Note: none requested

## TESTIMONY FOR:

The bill updates the RCW definitions of references to "Internal Revenue Code" as recommended by the Washington State Bar Association.

### TESTIMONY AGAINST: None

**TESTIFIED:** Jim Montgomery, Washington State Bar Association Legislative Committee

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