

# SENATE BILL REPORT

## SJM 8003

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As Reported By Senate Committee On:  
Natural Resources, Parks & Recreation, March 1, 1999

**Brief Description:** Requesting legislation to eliminate family forests from estate taxes.

**Sponsors:** Senators Jacobsen, Oke, T. Sheldon, Rossi, Swecker, Rasmussen, Morton and Zarelli.

**Brief History:**

**Committee Activity:** Natural Resources, Parks & Recreation: 2/25/99, 3/1/99 [DP].

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### SENATE COMMITTEE ON NATURAL RESOURCES, PARKS & RECREATION

**Majority Report:** Do pass.

Signed by Senators Jacobsen, Chair; T. Sheldon, Vice Chair; Hargrove, Morton, Oke, Rossi and Stevens.

**Staff:** Vic Moon (786-7469)

**Background:** The federal estate taxes due at the time of death often result in having to break up and sell forest lands. Often those lands are sold for conversion purposes and, therefore, are no longer part of the state's forest base.

**Summary of Bill:** The Legislature asks that legislation be enacted by Congress to reform estate taxes to eliminate family forest lands from the estate taxes and to remove barriers that current estate taxes pose to the right to pass an individual estate onto his or her family.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Testimony For:** Changes in federal estate taxes and other statutes are needed to ensure forest lands are not converted just to pay off estate taxes.

**Testimony Against:** None.

**Testified:** PRO: Ron Schultz, Audubon Society.