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**SENATE JOINT MEMORIAL 8003**

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**State of Washington**

**56th Legislature**

**1999 Regular Session**

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

Read first time 01/18/1999. Referred to Committee on Natural Resources, Parks & Recreation.

1 TO THE HONORABLE WILLIAM J. CLINTON, PRESIDENT OF THE UNITED  
2 STATES, AND TO THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE  
3 OF REPRESENTATIVES, AND TO THE SENATE AND HOUSE OF REPRESENTATIVES OF  
4 THE UNITED STATES, IN CONGRESS ASSEMBLED, AND TO ROBERT E. RUBIN,  
5 SECRETARY OF THE UNITED STATES DEPARTMENT OF THE TREASURY:

6 We, your Memorialists, the Senate and House of Representatives of  
7 the State of Washington, in legislative session assembled, respectfully  
8 represent and petition as follows:

9 WHEREAS, Continuity of family ownership of farms and forests is a  
10 fundamental part of our American heritage; and

11 WHEREAS, Nonindustrial private forest landowners own nearly half of  
12 the privately managed forest land in the State of Washington; and

13 WHEREAS, Timber growing requires long-term stable ownership with  
14 financial investments over several generations to attain a sustainable  
15 forestry objective; and

16 WHEREAS, Many of these landowners have invested most of their lives  
17 in managing this forest land for the benefit of society by practicing  
18 good forest management, enhancing wildlife and fisheries habitat, and  
19 protecting water, and these investments are placed at risk by large  
20 estate taxes; and

1       WHEREAS, Estate taxes at the death of one generation frequently  
2 destroy family forest land ownership and the sustainable forestry and  
3 stewardship plans are not passed to the next generation of landowners;

4       NOW, THEREFORE, Your Memorialists respectfully pray that  
5 legislation be enacted to reform estate taxes, to eliminate family  
6 forests from estate taxes, and to remove barriers that current estate  
7 tax laws pose to the right to pass an individual's estate to his or her  
8 family.

9       BE IT RESOLVED, That copies of this Memorial be immediately  
10 transmitted to the Honorable William J. Clinton, President of the  
11 United States, Robert E. Rubin, Secretary of the United States  
12 Department of the Treasury, the President of the United States Senate,  
13 the Speaker of the House of Representatives, and each member of  
14 Congress from the State of Washington.

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