
HOUSE BILL 2958

State of Washington

57th Legislature

2002 Regular Session

By Representatives Grant, Nixon, Kessler, Roach, Linville, Morris, Reardon, Lisk, Bush and Lantz

Read first time 02/13/2002. Referred to Committee on Finance.

1 AN ACT Relating to eliminating Washington estate taxes on estates
2 with no federal tax liability; adding a new section to chapter 83.100
3 RCW; creating a new section; and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 83.100 RCW
6 to read as follows:

7 (1) Notwithstanding any other provision of this chapter, no tax is
8 due under this chapter, and no return need be filed under this chapter,
9 if no federal tax is due under section 2001 of the United States
10 Internal Revenue Code of 1986, as amended or renumbered as of January
11 1, 2002.

12 (2) If a federal tax is due under section 2001 of the United States
13 Internal Revenue Code of 1986, as amended or renumbered as of January
14 1, 2002, the tax imposed under this chapter shall be calculated based
15 on the United States Internal Revenue Code of 1986, as amended or
16 renumbered as of January 1, 2001.

17 NEW SECTION. **Sec. 2.** This act applies to decedents dying on or
18 after January 1, 2002.

1 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
2 preservation of the public peace, health, or safety, or support of the
3 state government and its existing public institutions, and takes effect
4 immediately.

--- END ---