

5228

Sponsor(s): Senators Fraser and Winsley

Brief Description: Providing an exemption from the compensating tax on forest land.

SB 5228 - DIGEST

Pertains to a removal, sale, or transfer of designated land occurring within the two years immediately following the date the owner of at least a fifty percent interest in the land dies, if before January 1, 1993, the deceased owner's land was classified or designated under chapter 84.33 RCW or was classified under chapter 84.34 RCW and has continuously remained so classified or designated until the date of removal, sale, or transfer. The date of death shown on a death certificate is the date used for the purposes of this exemption.