

SHB 1117 - H AMD 68

By Representative Hansen

ADOPTED 03/09/2013

1 On page 22, beginning on line 20, after "inheritance" strike "or a
2 transfer on death deed"

3
4 On page 22, line 22, after "(b)" insert "A transfer by transfer on
5 death deed, to the extent that it is not in satisfaction of a
6 contractual obligation of the decedent owed to the recipient of the
7 property.

8 (c)"

9
10 Renumber the remaining subsections consecutively and correct any
11 internal references accordingly.

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EFFECT: Narrows the real estate excise tax exemption for transfers by transfer on death deed by specifying that the exemption only applies if the deed is not in satisfaction of a contractual obligation.

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