
HOUSE BILL 1666

State of Washington

69th Legislature

2025 Regular Session

By Representative Dufault

Read first time 01/28/25. Referred to Committee on Finance.

1 AN ACT Relating to repealing the estate tax; creating new
2 sections; recodifying RCW 83.100.230; decodifying RCW 83.100.900;
3 repealing RCW 83.100.010, 83.100.020, 83.100.040, 83.100.046,
4 83.100.047, 83.100.048, 83.100.050, 83.100.060, 83.100.070,
5 83.100.080, 83.100.090, 83.100.095, 83.100.110, 83.100.120,
6 83.100.130, 83.100.140, 83.100.150, 83.100.160, 83.100.170,
7 83.100.180, 83.100.190, 83.100.200, 83.100.210, 83.100.220,
8 83.100.901, 83.100.902, 83.100.903, and 83.100.906; and providing an
9 effective date.

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

11 NEW SECTION. **Sec. 1.** The legislature finds that the estate tax
12 incentivizes the out-of-state migration of individuals and families
13 and is responsible for reducing Washington state's economic
14 competitiveness relative to other states. To maintain Washington as a
15 desirable place where individuals and families choose to reside,
16 invest, and thrive, the legislature recognizes the need to repeal
17 policies that discourage growth, innovation, and prosperity.

18 This tax has disproportionately affected economic activity and
19 disadvantaged individuals and families who lack the means to avoid
20 its impact. These dynamics exacerbate imbalances in the tax system
21 and place additional burdens on those unable to navigate or mitigate

1 the tax's effects. By repealing this tax, the legislature aims to
2 create a fairer, more competitive economic environment that
3 encourages the retention and attraction of diverse talent and
4 investment.

5 Moreover, addressing this tax aligns with the state's commitment
6 to fostering opportunity and ensuring that Washington remains an
7 attractive destination for individuals, families, and businesses
8 seeking to contribute to and benefit from its robust economy and
9 quality of life.

10 NEW SECTION. **Sec. 2.** The following acts or parts of acts are
11 each repealed:

12 (1) RCW 83.100.010 (Short title) and 2005 c 516 s 19, 1988 c 64 s
13 1, & 1981 2nd ex.s. c 7 s 83.100.010;

14 (2) RCW 83.100.020 (Definitions) and 2013 2nd sp.s. c 2 s 2, 2013
15 c 23 s 341, 2005 c 516 s 2, 2001 c 320 s 15, 1999 c 358 s 19, 1998 c
16 292 s 401, 1994 c 221 s 70, 1993 c 73 s 9, 1990 c 224 s 1, 1988 c 64
17 s 2, & 1981 2nd ex.s. c 7 s 83.100.020;

18 (3) RCW 83.100.040 (Estate tax imposed—Amount of tax) and 2013
19 2nd sp.s. c 2 s 4, 2010 c 106 s 234, 2005 c 516 s 3, 1988 c 64 s 4, &
20 1981 2nd ex.s. c 7 s 83.100.040;

21 (4) RCW 83.100.046 (Deduction—Property used for farming—
22 Requirements, conditions) and 2010 c 106 s 236, (2010 c 106 s 235
23 expired January 1, 2014), 2009 c 521 s 191, 2005 c 514 s 1201, & 2005
24 c 516 s 4;

25 (5) RCW 83.100.047 (Marital deduction, qualified domestic trust—
26 Election—State registered domestic partner entitled to deduction—
27 Other deductions taken for income tax purposes disallowed) and 2013
28 2nd sp.s. c 2 s 6, (2013 2nd sp.s. c 2 s 5 expired January 1, 2014),
29 2009 c 521 s 192, & 2005 c 516 s 13;

30 (6) RCW 83.100.048 (Deduction—Qualified family-owned business
31 interests) and 2013 2nd sp.s. c 2 s 3;

32 (7) RCW 83.100.050 (Tax returns—Filing dates—Extensions—
33 Extensions during state of emergency—Exemption) and 2024 c 82 s 1,
34 2017 c 323 s 601, 2008 c 181 s 504, 2005 c 516 s 5, 1988 c 64 s 6,
35 1986 c 44 s 1, & 1981 2nd ex.s. c 7 s 83.100.050;

36 (8) RCW 83.100.060 (Date payment due—Extensions) and 2005 c 516 s
37 6, 1988 c 64 s 7, & 1981 2nd ex.s. c 7 s 83.100.060;

1 (9) RCW 83.100.070 (Interest on amount due—Penalty for late
2 filing—Exceptions—Rules) and 2005 c 516 s 7, 2000 c 105 s 1, 1997 c
3 136 s 1, 1996 c 149 s 13, 1988 c 64 s 8, & 1981 2nd ex.s. c 7 s
4 83.100.070;

5 (10) RCW 83.100.080 (Department to issue release) and 1988 c 64 s
6 9, 1986 c 44 s 2, & 1981 2nd ex.s. c 7 s 83.100.080;

7 (11) RCW 83.100.090 (Amended returns—Adjustments or final
8 determinations) and 2005 c 516 s 8, 1988 c 64 s 10, & 1981 2nd ex.s.
9 c 7 s 83.100.090;

10 (12) RCW 83.100.095 (Examination by department of returns, other
11 information—Assessment of additional tax, interest) and 2005 c 516 s
12 14;

13 (13) RCW 83.100.110 (Tax lien) and 2005 c 516 s 9, 1988 c 64 s
14 11, & 1981 2nd ex.s. c 7 s 83.100.110;

15 (14) RCW 83.100.120 (Liability for failure to pay tax before
16 distribution or delivery) and 2013 2nd sp.s. c 2 s 7 & 1981 2nd ex.s.
17 c 7 s 83.100.120;

18 (15) RCW 83.100.130 (Refund for overpayment—Requirements) and
19 2005 c 516 s 10, 1997 c 157 s 6, 1996 c 149 s 14, 1988 c 64 s 12, &
20 1981 2nd ex.s. c 7 s 83.100.130;

21 (16) RCW 83.100.140 (Criminal acts relating to tax returns) and
22 2005 c 516 s 11, 1988 c 64 s 13, & 1981 2nd ex.s. c 7 s 83.100.140;

23 (17) RCW 83.100.150 (Collection of tax—Findings filed in court)
24 and 2005 c 516 s 12, 1988 c 64 s 14, & 1981 2nd ex.s. c 7 s
25 83.100.150;

26 (18) RCW 83.100.160 (Clerk to give notice of filings) and 1993 c
27 413 s 1 & 1988 c 64 s 15;

28 (19) RCW 83.100.170 (Court order) and 1988 c 64 s 16;

29 (20) RCW 83.100.180 (Objections) and 1999 c 42 s 636 & 1988 c 64
30 s 17;

31 (21) RCW 83.100.190 (Hearing by court) and 1988 c 64 s 18;

32 (22) RCW 83.100.200 (Administration—Rules) and 1988 c 64 s 19;

33 (23) RCW 83.100.210 (Application of chapter 82.32 RCW—Closing
34 agreements authorized) and 2013 2nd sp.s. c 2 s 8, 2010 c 106 s 111,
35 2005 c 516 s 15, & 1996 c 149 s 18;

36 (24) RCW 83.100.220 (Deposit of funds into education legacy trust
37 account) and 2005 c 516 s 16;

38 (25) RCW 83.100.901 (Section captions not part of law) and 1981
39 2nd ex.s. c 7 s 83.100.170;

1 (26) RCW 83.100.902 (New chapter) and 1981 2nd ex.s. c 7 s
2 83.100.180;

3 (27) RCW 83.100.903 (Effective date—1981 2nd ex.s. c 7) and 1981
4 2nd ex.s. c 7 s 83.100.190; and

5 (28) RCW 83.100.906 (Construction—Chapter applicable to state
6 registered domestic partnerships—2009 c 521) and 2009 c 521 s 190.

7 NEW SECTION. **Sec. 3.** RCW 83.100.900 (Repeals and saving) is
8 decodified.

9 NEW SECTION. **Sec. 4.** RCW 83.100.230 is recodified as a section
10 in chapter 28A.150 RCW.

11 NEW SECTION. **Sec. 5.** This act applies to decedents dying on or
12 after August 1, 2025.

13 NEW SECTION. **Sec. 6.** This act takes effect August 1, 2025.

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