

2 SSB 5531 - S AMD - 178

3 By Senators Johnson and Loveland

4 ADOPTED 3/13/99

5 On page 17, beginning on line 20, strike all of section 19 and  
6 insert the following:

7 "**Sec.19.** RCW 83.100.020 and 1998 c 292 s 401 are each amended to  
8 read as follows:

9 As used in this chapter:

10 (1) "Decedent" means a deceased individual;

11 (2) "Department" means the department of revenue, the director of  
12 that department, or any employee of the department exercising authority  
13 lawfully delegated to him by the director;

14 (3) "Federal credit" means (a) for a transfer, the maximum amount  
15 of the credit for state taxes allowed by section 2011 of the Internal  
16 Revenue Code; and (b) for a generation-skipping transfer, the maximum  
17 amount of the credit for state taxes allowed by section 2604 of the  
18 Internal Revenue Code;

19 (4) "Federal return" means any tax return required by chapter 11 or  
20 13 of the Internal Revenue Code;

21 (5) "Federal tax" means (a) for a transfer, a tax under chapter 11  
22 of the Internal Revenue Code; and (b) for a generation-skipping  
23 transfer, the tax under chapter 13 of the Internal Revenue Code;

24 (6) "Generation-skipping transfer" means a "generation-skipping  
25 transfer" as defined and used in section 2611 of the Internal Revenue  
26 Code;

27 (7) "Gross estate" means "gross estate" as defined and used in  
28 section 2031 of the Internal Revenue Code;

29 (8) "Nonresident" means a decedent who was domiciled outside  
30 Washington at his death;

31 (9) "Person" means any individual, estate, trust, receiver,  
32 cooperative association, club, corporation, company, firm, partnership,  
33 joint venture, syndicate, or other entity and, to the extent permitted  
34 by law, any federal, state, or other governmental unit or subdivision  
35 or agency, department, or instrumentality thereof;

1 (10) "Person required to file the federal return" means any person  
2 required to file a return required by chapter 11 or 13 of the Internal  
3 Revenue Code, such as the personal representative of an estate; or a  
4 transferor, trustee, or beneficiary of a generation-skipping transfer;  
5 or a qualified heir with respect to qualified real property, as defined  
6 and used in section 2032A(c) of the Internal Revenue Code;

7 (11) "Property" means (a) for a transfer, property included in the  
8 gross estate; and (b) for a generation-skipping transfer, all real and  
9 personal property subject to the federal tax;

10 (12) "Resident" means a decedent who was domiciled in Washington at  
11 time of death;

12 (13) "Transfer" means "transfer" as used in section 2001 of the  
13 Internal Revenue Code, or a disposition or cessation of qualified use  
14 as defined and used in section 2032A(c) of the Internal Revenue Code;

15 (14) "Trust" means "trust" under Washington law and any arrangement  
16 described in section 2652 of the Internal Revenue Code; and

17 (15) "Internal Revenue Code" means, for the purposes of this  
18 chapter and RCW 83.110.010, the United States Internal Revenue Code of  
19 1986, as amended or renumbered on January 1, (~~1998~~) 1999.

20 **Sec. 20.** RCW 11.02.005 and 1998 c 292 s 117 are each amended to  
21 read as follows:

22 When used in this title, unless otherwise required from the  
23 context:

24 (1) "Personal representative" includes executor, administrator,  
25 special administrator, and guardian or limited guardian and special  
26 representative.

27 (2) "Net estate" refers to the real and personal property of a  
28 decedent exclusive of homestead rights, exempt property, the family  
29 allowance and enforceable claims against, and debts of, the deceased or  
30 the estate.

31 (3) "Representation" refers to a method of determining distribution  
32 in which the takers are in unequal degrees of kinship with respect to  
33 the intestate, and is accomplished as follows: After first determining  
34 who, of those entitled to share in the estate, are in the nearest  
35 degree of kinship, the estate is divided into equal shares, the number  
36 of shares being the sum of the number of persons who survive the  
37 intestate who are in the nearest degree of kinship and the number of  
38 persons in the same degree of kinship who died before the intestate but

1 who left issue surviving the intestate; each share of a deceased person  
2 in the nearest degree shall be divided among those of the deceased  
3 person's issue who survive the intestate and have no ancestor then  
4 living who is in the line of relationship between them and the  
5 intestate, those more remote in degree taking together the share which  
6 their ancestor would have taken had he or she survived the intestate.  
7 Posthumous children are considered as living at the death of their  
8 parent.

9 (4) "Issue" includes all the lawful lineal descendants of the  
10 ancestor and all lawfully adopted children.

11 (5) "Degree of kinship" means the degree of kinship as computed  
12 according to the rules of the civil law; that is, by counting upward  
13 from the intestate to the nearest common ancestor and then downward to  
14 the relative, the degree of kinship being the sum of these two counts.

15 (6) "Heirs" denotes those persons, including the surviving spouse,  
16 who are entitled under the statutes of intestate succession to the real  
17 and personal property of a decedent on the decedent's death intestate.

18 (7) "Real estate" includes, except as otherwise specifically  
19 provided herein, all lands, tenements, and hereditaments, and all  
20 rights thereto, and all interest therein possessed and claimed in fee  
21 simple, or for the life of a third person.

22 (8) "Will" means an instrument validly executed as required by RCW  
23 11.12.020.

24 (9) "Codicil" means a will that modifies or partially revokes an  
25 existing earlier will. A codicil need not refer to or be attached to  
26 the earlier will.

27 (10) "Guardian" or "limited guardian" means a personal  
28 representative of the person or estate of an incompetent or disabled  
29 person as defined in RCW 11.88.010 and the term may be used in lieu of  
30 "personal representative" wherever required by context.

31 (11) "Administrator" means a personal representative of the estate  
32 of a decedent and the term may be used in lieu of "personal  
33 representative" wherever required by context.

34 (12) "Executor" means a personal representative of the estate of a  
35 decedent appointed by will and the term may be used in lieu of  
36 "personal representative" wherever required by context.

37 (13) "Special administrator" means a personal representative of the  
38 estate of a decedent appointed for limited purposes and the term may be  
39 used in lieu of "personal representative" wherever required by context.

1 (14) "Trustee" means an original, added, or successor trustee and  
2 includes the state, or any agency thereof, when it is acting as the  
3 trustee of a trust to which chapter 11.98 RCW applies.

4 (15) "Nonprobate asset" means those rights and interests of a  
5 person having beneficial ownership of an asset that pass on the  
6 person's death under a written instrument or arrangement other than the  
7 person's will. "Nonprobate asset" includes, but is not limited to, a  
8 right or interest passing under a joint tenancy with right of  
9 survivorship, joint bank account with right of survivorship, payable on  
10 death or trust bank account, transfer on death security or security  
11 account, deed or conveyance if possession has been postponed until the  
12 death of the person, trust of which the person is grantor and that  
13 becomes effective or irrevocable only upon the person's death,  
14 community property agreement, individual retirement account or bond, or  
15 note or other contract the payment or performance of which is affected  
16 by the death of the person. "Nonprobate asset" does not include: A  
17 payable-on-death provision of a life insurance policy, annuity, or  
18 other similar contract, or of an employee benefit plan; a right or  
19 interest passing by descent and distribution under chapter 11.04 RCW;  
20 a right or interest if, before death, the person has irrevocably  
21 transferred the right or interest, the person has waived the power to  
22 transfer it or, in the case of contractual arrangement, the person has  
23 waived the unilateral right to rescind or modify the arrangement; or a  
24 right or interest held by the person solely in a fiduciary capacity.  
25 For the definition of "nonprobate asset" relating to revocation of a  
26 provision for a former spouse upon dissolution of marriage or  
27 declaration of invalidity of marriage, RCW 11.07.010(5) applies. For  
28 the definition of "nonprobate asset" relating to revocation of a  
29 provision for a former spouse upon dissolution of marriage or  
30 declaration of invalidity of marriage, see RCW 11.07.010(5). For the  
31 definition of "nonprobate asset" relating to testamentary disposition  
32 of nonprobate assets, see RCW 11.11.010(7).

33 (16) "Internal Revenue Code" means the United States Internal  
34 Revenue Code of 1986, as amended or renumbered on January 1, (~~1998~~)  
35 1999.

36 Words that import the singular number may also be applied to the  
37 plural of persons and things.

38 Words importing the masculine gender only may be extended to  
39 females also.

1        NEW SECTION.    **Sec. 21.**    The following acts or parts of acts are  
2 each repealed:

3        (1) RCW 84.36.353 (Property owned or used for sheltered workshops  
4 for handicapped--Shelter workshop defined) and 1998 c 311 s 22 & 1970  
5 ex.s. c 81 s 2; and

6        (2) RCW 84.36.485 (Cogeneration facilities--Claims for exemption--  
7 Forms--Verification--Administrative rules) and 1979 ex.s. c 191 s 9."

8        Renumber the sections consecutively and correct any internal  
9 references accordingly.

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13        On page 1, line 5 of the title, after "84.36.350," strike "and" and  
14 on line 5, after "84.36.383" insert ", 83.100.020, and 11.02.005"

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