CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6851

Chapter 269, Laws of 2008

60th Legislature
2008 Regular Session

REAL PROPERTY TRANSFER--INHERITANCE--TAX EXEMPTION

EFFECTIVE DATE: 06/12/08

Passed by the Senate March 12, 2008
YEAS 47  NAYS 2

BRAD OWEN
President of the Senate

Passed by the House March 12, 2008
YEAS 91  NAYS 6

FRANK CHOPP
Speaker of the House of Representatives

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is SUBSTITUTE SENATE BILL 6851 as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN
Secretary

Approved March 31, 2008, 11:46 a.m.

FILED
April 1, 2008

CHRISTINE GREGOIRE
Secretary of State
State of Washington

Governor of the State of Washington
AN ACT Relating to the documentation required in order to obtain a real estate excise tax exemption at the time of inheritance; and adding a new section to chapter 82.45 RCW.

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

NEW SECTION. Sec. 1. A new section is added to chapter 82.45 RCW to read as follows:

In order to receive an exemption from the tax in this chapter on real property transferred as a result of inheritance under RCW 82.45.010(3)(a), the following documentation must be provided:

(1) If the property is being transferred under the terms of a community property agreement, a copy of the recorded agreement and a certified copy of the death certificate;

(2) If the property is being transferred under the terms of a trust instrument, a certified copy of the death certificate and a copy of the trust instrument showing the authority of the grantor;

(3) If the property is being transferred under the terms of a probated will, a certified copy of the letters testamentary or in the case of intestate administration, a certified copy of the letters of
administration showing that the grantor is the court-appointed executor, executrix, or administrator, and a certified copy of the death certificate;

(4) In the case of joint tenants with right of survivorship and remainder interests, a certified copy of the death certificate is recorded to perfect title;

(5) If the property is being transferred pursuant to a court order, a certified copy of the court order requiring the transfer, and confirming that the grantor is required to do so under the terms of the order; or

(6) If the community property interest of the decedent is being transferred to a surviving spouse or surviving domestic partner absent the documentation set forth in subsections (1) through (5) of this section, a certified copy of the death certificate and a signed affidavit from the surviving spouse or surviving domestic partner affirming that he or she is the sole and rightful heir to the property.