

**RCW 83.100.040 Estate tax imposed—Amount of tax.** (1) A tax in an amount computed as provided in this section is imposed on every transfer of property located in Washington. For the purposes of this section, any intangible property owned by a resident is located in Washington.

(2) (a) Except as provided in (b) of this subsection, the amount of tax is the amount provided in the following table:

If Washington Taxable		The amount of Tax Equals		Of Washington Taxable Estate Value Greater than
Estate is at least	But Less Than	Initial Tax Amount	Plus Tax Rate %	
\$0	\$1,000,000	\$0	10.00%	\$0
\$1,000,000	\$2,000,000	\$100,000	14.00%	\$1,000,000
\$2,000,000	\$3,000,000	\$240,000	15.00%	\$2,000,000
\$3,000,000	\$4,000,000	\$390,000	16.00%	\$3,000,000
\$4,000,000	\$6,000,000	\$550,000	18.00%	\$4,000,000
\$6,000,000	\$7,000,000	\$910,000	19.00%	\$6,000,000
\$7,000,000	\$9,000,000	\$1,100,000	19.50%	\$7,000,000
\$9,000,000		\$1,490,000	20.00%	\$9,000,000

(b) If any property in the decedent's estate is located outside of Washington, the amount of tax is the amount determined in (a) of this subsection multiplied by a fraction. The numerator of the fraction is the value of the property located in Washington. The denominator of the fraction is the value of the decedent's gross estate. Property qualifying for a deduction under RCW 83.100.046 must be excluded from the numerator and denominator of the fraction.

(3) The tax imposed under this section is a stand-alone estate tax that incorporates only those provisions of the internal revenue code as amended or renumbered as of January 1, 2005, that do not conflict with the provisions of this chapter. The tax imposed under this chapter is independent of any federal estate tax obligation and is not affected by termination of the federal estate tax. [2013 2nd sp.s. c 2 s 4; 2010 c 106 s 234; 2005 c 516 s 3; 1988 c 64 s 4; 1981 2nd ex.s. c 7 s 83.100.040 (Initiative Measure No. 402, approved November 3, 1981).]

**Application—2013 2nd sp.s. c 2 s 4:** "Section 4 of this act applies to estates of decedents dying on or after January 1, 2014." [2013 2nd sp.s. c 2 s 11.]

**Findings—Intent—Final judgment—Affect—Effective dates—2013 2nd sp.s. c 2:** See notes following RCW 83.100.048.

**Retroactive application—2010 c 106 ss 234 and 235:** "Sections 234 and 235 of this act apply both retroactively and prospectively to estates of decedents dying on or after May 17, 2005." [2010 c 106 s 404.]

**Effective date—2010 c 106:** See note following RCW 35.102.145.

**Finding—Intent—2005 c 516:** "The legislature recognizes that on February 3, 2005, the Washington state supreme court decided in *Estate of Hemphill v. Dep't of Rev.*, Docket No. 74974-4, that Washington's estate tax is tied to the current federal Internal Revenue Code. The

legislature finds that the revenue loss resulting from the *Hemphill* decision will severely affect the legislature's ability to fund programs vital to the peace, health, safety, and support of the citizens of this state. The legislature intends to address the adverse fiscal impact of the *Hemphill* decision and provide funding for education by creating a stand-alone state estate tax." [2005 c 516 s 1.]

**Application—2005 c 516:** "This act applies prospectively only and not retroactively. Sections 2 through 17 of this act apply only to estates of decedents dying on or after May 17, 2005." [2005 c 516 s 20.]

**Severability—2005 c 516:** "If any provision of this act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances is not affected." [2005 c 516 s 21.]

**Effective date—2005 c 516:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 17, 2005]." [2005 c 516 s 22.]