

**SB 6096** - S AMD 610 TO S AMD (S3422.1)  
By Senators Johnson and Zarelli

NOT ADOPTED 4/19/05

1 On page 3, line 8, strike "section 4" and insert "section 4 or 5"

2 One page 4, line 13, strike "section 4" and insert "section 4 or 5"

3 On page 9, after line 11, insert the following:

4 "NEW SECTION. Sec. 5. A new section is added to chapter 83.100 RCW  
5 to read as follows:

6 For the purposes of determining the Washington taxable estate, a  
7 deduction is allowed from the federal taxable estate for the first five  
8 hundred thousand dollars in value of real property that is the primary  
9 residence of the decedent, reduced by any amounts allowable as a  
10 deduction for the primary residence under section 2053(a)(4) of the  
11 Internal Revenue Code. "Residence" shall have the same meaning as in  
12 RCW 84.36.383, except for the limitation on acreage. The deduction  
13 under this subsection is not allowed if the value of the primary  
14 residence is already deductible from the decedent's gross estate under  
15 any other provision of this chapter or any provision of the Internal  
16 Revenue Code."

17 Renumber the sections consecutively and correct any internal  
18 references accordingly.

--- END ---

**EFFECT:** Provides a deduction for up to \$500,000 from the value of the gross estate for the primary residence of the decedent.