1117-S AMH HANS HARO 138

**SHB 1117** - H AMD **68**

By Representative Hansen

**ADOPTED 03/09/2013**

 On page 22, beginning on line 20, after "inheritance" strike "or a transfer on death deed"

 On page 22, line 22, after "(b)" insert "A transfer by transfer on death deed, to the extent that it is not in satisfaction of a contractual obligation of the decedent owed to the recipient of the property.

 (c)"

 Renumber the remaining subsections consecutively and correct any internal references accordingly.

|  |  |
| --- | --- |
|  |  EFFECT:  Narrows the real estate excise tax exemption for transfers by transfer on death deed by specifying that the exemption only applies if the deed is not in satisfaction of a contractual obligation.   |

**--- END ---**