

Chapter 83.100 RCW
ESTATE AND TRANSFER TAX ACT

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RCW 83.100.010 Short title. This chapter may be cited as the "Estate and Transfer Tax Act." [2005 c 516 § 19; 1988 c 64 § 1; 1981 2nd ex.s. c 7 § 83.100.010 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.020 Definitions. The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

(1) (a) "Applicable exclusion amount" means:

(i) One million five hundred thousand dollars for decedents dying before January 1, 2006;

(ii) Two million dollars for estates of decedents dying on or after January 1, 2006, and before January 1, 2014; and

(iii) For estates of decedents dying in calendar year 2014 and each calendar year thereafter, the amount in (a)(ii) of this subsection must be adjusted annually, except as otherwise provided in this subsection (1)(a)(iii). The annual adjustment is determined by multiplying two million dollars by one plus the percentage by which the most recent October consumer price index exceeds the consumer price index for October 2012, and rounding the result to the nearest one thousand dollars. No adjustment is made for a calendar year if the adjustment would result in the same or a lesser applicable exclusion amount than the applicable exclusion amount for the immediately preceding calendar year. The applicable exclusion amount under this subsection (1)(a)(iii) for the decedent's estate is the applicable exclusion amount in effect as of the date of the decedent's death.

(b) For purposes of this subsection, "consumer price index" means the consumer price index for all urban consumers, all items, for the Seattle-Tacoma-Bremerton metropolitan area as calculated by the United States bureau of labor statistics.

(2) "Decedent" means a deceased individual.

(3) "Department" means the department of revenue, the director of that department, or any employee of the department exercising authority lawfully delegated to him or her by the director.

(4) "Federal return" means any tax return required by chapter 11 of the internal revenue code.

(5) "Federal tax" means a tax under chapter 11 of the internal revenue code.

(6) "Federal taxable estate" means the taxable estate as determined under chapter 11 of the internal revenue code without regard to: (a) The termination of the federal estate tax under section 2210 of the internal revenue code or any other provision of law, and (b) the deduction for state estate, inheritance, legacy, or succession taxes allowable under section 2058 of the internal revenue code.

(7) "Gross estate" means "gross estate" as defined and used in section 2031 of the internal revenue code.

(8) "Internal revenue code" means the United States internal revenue code of 1986, as amended or renumbered as of January 1, 2005.

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

(10) "Person required to file the federal return" means any person required to file a return required by chapter 11 of the internal revenue code, such as the personal representative of an estate.

(11) "Property" means property included in the gross estate.

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

(13) "Taxpayer" means a person upon whom tax is imposed under this chapter, including an estate or a person liable for tax under RCW 83.100.120.

(14) "Transfer" means "transfer" as used in section 2001 of the internal revenue code and includes any shifting upon death of the economic benefit in property or any power or legal privilege incidental to the ownership or enjoyment of property. However, "transfer" does not include a qualified heir disposing of an interest in property qualifying for a deduction under RCW 83.100.046 or ceasing to use the property for farming purposes.

(15) "Washington taxable estate" means the federal taxable estate and includes, but is not limited to, the value of any property included in the gross estate under section 2044 of the internal revenue code, regardless of whether the decedent's interest in such property was acquired before May 17, 2005, (a) plus amounts required to be added to the Washington taxable estate under RCW 83.100.047, (b) less: (i) The applicable exclusion amount; (ii) the amount of any deduction allowed under RCW 83.100.046; (iii) amounts allowed to be deducted from the Washington taxable estate under RCW 83.100.047; and (iv) the amount of any deduction allowed under RCW 83.100.048. [2013 2nd sp.s. c 2 § 2; 2013 c 23 § 341; 2005 c 516 § 2; 2001 c 320 § 15; 1999 c 358 § 19; 1998 c 292 § 401; 1994 c 221 § 70; 1993 c 73 § 9; 1990 c 224 § 1; 1988 c 64 § 2; 1981 2nd ex.s. c 7 § 83.100.020 (Initiative Measure No. 402, approved November 3, 1981).]

Reviser's note: The definitions in this section have been alphabetized pursuant to RCW 1.08.015(2)(k).

Application—Prospective and retroactive—2013 2nd sp.s. c 2 §§ 2 and 5: See note following RCW 83.100.047.

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

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

Effective date—2001 c 320: See note following RCW 11.02.005.

Effective date—1999 c 358 §§ 1 and 3-21: See note following RCW 82.04.3651.

Effective dates—1998 c 292: See RCW 11.11.903.

Effective dates—1994 c 221: See note following RCW 11.100.035.

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
Estate is at least	But Less Than	Initial Tax Amount	Plus Tax Rate %	Taxable Estate Value Greater than
\$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 § 4; 2010 c 106 § 234; 2005 c 516 § 3; 1988 c 64 § 4; 1981 2nd ex.s. c 7 § 83.100.040 (Initiative Measure No. 402, approved November 3, 1981).]

Application—2013 2nd sp.s. c 2 § 4: "Section 4 of this act applies to estates of decedents dying on or after January 1, 2014." [2013 2nd sp.s. c 2 § 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 §§ 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 § 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 § 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 § 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 § 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 § 22.]

RCW 83.100.046 Deduction—Property used for farming—

Requirements, conditions. (1) For the purposes of determining the Washington taxable estate, a deduction is allowed from the federal taxable estate for:

(a) The value of qualified real property reduced by any amounts allowable as a deduction in respect of the qualified real property under 26 U.S.C. Sec. 2053(a)(4) of the federal internal revenue code, if the decedent was at the time of his or her death a citizen or resident of the United States.

(b) The value of any tangible personal property used by the decedent or a member of the decedent's family for a qualified use on the date of the decedent's death, reduced by any amounts allowable as a deduction in respect of the tangible personal property under 26 U.S.C. Sec. 2053(a)(4) of the federal internal revenue code, if all of the requirements of subsection (10)(f)(i)(A) of this section are met and the decedent was at the time of his or her death a citizen or resident of the United States.

(c) The value of real property that is not deductible under (a) of this subsection solely by reason of subsection (10)(f)(i)(B) of this section, reduced by any amounts allowable as a deduction in respect of the real property under 26 U.S.C. Sec. 2053(a)(4) of the federal internal revenue code, if the requirements of subsection (10)(f)(i)(C) of this section are met with respect to the property and the decedent was at the time of his or her death a citizen or resident of the United States.

(2) Property will be considered to have been acquired from or to have passed from the decedent if:

(a) The property is so considered under 26 U.S.C. Sec. 1014(b) of the federal internal revenue code;

(b) The property is acquired by any person from the estate; or

(c) The property is acquired by any person from a trust, to the extent the property is includible in the gross estate of the decedent.

(3) If the decedent and the decedent's surviving spouse at any time held qualified real property as community property, the interest of the surviving spouse in the property must be taken into account under this section to the extent necessary to provide a result under this section with respect to the property which is consistent with the result which would have obtained under this section if the property had not been community property.

(4) In the case of any qualified woodland, the value of trees growing on the woodland may be deducted if otherwise qualified under this section.

(5) If property is qualified real property with respect to a decedent, hereinafter in this subsection referred to as the "first decedent," and the property was acquired from or passed from the first decedent to the surviving spouse of the first decedent, active management of the farm by the surviving spouse must be treated as material participation by the surviving spouse in the operation of the farm.

(6) Property owned indirectly by the decedent may qualify for a deduction under this section if owned through an interest in a corporation, partnership, or trust as the terms corporation, partnership, or trust are used in 26 U.S.C. Sec. 2032A(g) of the federal internal revenue code. In order to qualify for a deduction under this subsection, the interest, in addition to meeting the other tests for qualification under this section, must qualify under 26 U.S.C. Sec. 6166(b)(1) of the federal internal revenue code as an interest in a closely held business on the date of the decedent's death and for sufficient other time, combined with periods of direct ownership, to equal at least five years of the eight-year period preceding the death.

(7) (a) If, on the date of the decedent's death, the requirements of subsection (10)(f)(i)(C)(II) of this section with respect to the decedent for any property are not met, and the decedent (i) was receiving old age benefits under Title II of the social security act for a continuous period ending on such date, or (ii) was disabled for a continuous period ending on this date, then subsection (10)(f)(i)(C)(II) of this section must be applied with respect to the property by substituting "the date on which the longer of such continuous periods began" for "the date of the decedent's death" in subsection (10)(f)(i)(C) of this section.

(b) For the purposes of (a) of this subsection, an individual is disabled if the individual has a mental or physical impairment which renders that individual unable to materially participate in the operation of the farm.

(8) Property may be deducted under this section whether or not special valuation is elected under 26 U.S.C. Sec. 2032A of the federal internal revenue code on the federal return. For the purposes of determining the deduction under this section, the value of property is its value as used to determine the value of the gross estate.

(9) (a) In the case of any qualified replacement property, any period during which there was ownership, qualified use, or material participation with respect to the replaced property by the decedent or any member of the decedent's family must be treated as a period during which there was ownership, use, or material participation, as the case may be, with respect to the qualified replacement property.

(b) Subsection (9)(a) of this section does not apply to the extent that the fair market value of the qualified replacement property, as of the date of its acquisition, exceeds the fair market value of the replaced property, as of the date of its disposition.

(c) For the purposes of this subsection (9), the following definitions apply:

(i) (A) "Qualified replacement property" means any real property:

(I) Which is acquired in an exchange which qualifies under 26 U.S.C. Sec. 1031 of the federal internal revenue code; or

(II) The acquisition of which results in the nonrecognition of gain under 26 U.S.C. Sec. 1033 of the federal internal revenue code.

(B) The term "qualified replacement property" only includes property which is used for the same qualified use as the replaced property was being used before the exchange.

(ii) "Replaced property" means the property was:

(A) Transferred in the exchange which qualifies under 26 U.S.C. Sec. 1031 of the federal internal revenue code; or

(B) Compulsorily or involuntarily converted within the meaning of 26 U.S.C. Sec. 1033 of the federal internal revenue code.

(10) For the purposes of this section, the following definitions apply:

(a) "Active management" means the making of the management decisions of a farm, other than the daily operating decisions.

(b) "Farm" includes stock, dairy, poultry, fruit, furbearing animal, and truck farms; plantations; ranches; nurseries; ranges; greenhouses or other similar structures used primarily for the raising of agricultural or horticultural commodities; and orchards and woodlands.

(c) "Farming purposes" means:

(i) Cultivating the soil or raising or harvesting any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals on a farm;

(ii) Handling, drying, packing, grading, or storing on a farm any agricultural or horticultural commodity in its unmanufactured state, but only if the owner, tenant, or operator of the farm regularly produces more than one-half of the commodity so treated; and

(iii) (A) The planting, cultivating, caring for, or cutting of trees; or

(B) The preparation, other than milling, of trees for market.

(d) (i) "Member of the family" means, with respect to any individual, only:

(A) An ancestor of the individual;

(B) The spouse or state registered domestic partner of the individual;

(C) A lineal descendant of the individual, of the individual's spouse or state registered domestic partner, or of a parent of the individual; or

(D) The spouse or state registered domestic partner of any lineal descendant described in (d) (i) (C) of this subsection.

(ii) For the purposes of this subsection (10) (d), a legally adopted child of an individual must be treated as the child of such individual by blood.

(e) "Qualified heir" means, with respect to any property, a member of the decedent's family who acquired property, or to whom property passed, from the decedent.

(f) (i) "Qualified real property" means real property which was acquired from or passed from the decedent to a qualified heir of the decedent and which, on the date of the decedent's death, was being used for a qualified use by the decedent or a member of the decedent's family, but only if:

(A) Fifty percent or more of the adjusted value of the gross estate consists of the adjusted value of real or personal property which:

(I) On the date of the decedent's death, was being used for a qualified use by the decedent or a member of the decedent's family; and

(II) Was acquired from or passed from the decedent to a qualified heir of the decedent;

(B) Twenty-five percent or more of the adjusted value of the gross estate consists of the adjusted value of real property which meets the requirements of (f) (i) (A) (II) and (f) (i) (C) of this subsection; and

(C) During the eight-year period ending on the date of the decedent's death there have been periods aggregating five years or more during which:

(I) The real property was owned by the decedent or a member of the decedent's family and used for a qualified use by the decedent or a member of the decedent's family; and

(II) There was material participation by the decedent or a member of the decedent's family in the operation of the farm. For the purposes of this subsection (f) (i) (C) (II), material participation must be determined in a manner similar to the manner used for purposes of 26 U.S.C. Sec. 1402(a)(1) of the federal internal revenue code.

(ii) For the purposes of this subsection, the term "adjusted value" means:

(A) In the case of the gross estate, the value of the gross estate, determined without regard to any special valuation under 26 U.S.C. Sec. 2032A of the federal internal revenue code, reduced by any amounts allowable as a deduction under 26 U.S.C. Sec. 2053(a)(4) of the federal internal revenue code; or

(B) In the case of any real or personal property, the value of the property for purposes of chapter 11 of the federal internal revenue code, determined without regard to any special valuation under 26 U.S.C. Sec. 2032A of the federal internal revenue code, reduced by any amounts allowable as a deduction in respect of such property under 26 U.S.C. Sec. 2053(a)(4) of the federal internal revenue code.

(g) "Qualified use" means the property is used as a farm for farming purposes. In the case of real property which meets the requirements of (f) (i) (C) of this subsection, residential buildings and related improvements on the real property occupied on a regular basis by the owner or lessee of the real property or by persons employed by the owner or lessee for the purpose of operating or maintaining the real property, and roads, buildings, and other structures and improvements functionally related to the qualified use must be treated as real property devoted to the qualified use. For tangible personal property eligible for a deduction under subsection (1)(b) of this section, "qualified use" means the property is used primarily for farming purposes on a farm.

(h) "Qualified woodland" means any real property which:

(i) Is used in timber operations; and

(ii) Is an identifiable area of land such as an acre or other area for which records are normally maintained in conducting timber operations.

(i) "Timber operations" means:

(i) The planting, cultivating, caring for, or cutting of trees;

or

(ii) The preparation, other than milling, of trees for market.

[2010 c 106 § 236; (2010 c 106 § 235 expired January 1, 2014); 2009 c 521 § 191; 2005 c 514 § 1201; 2005 c 516 § 4.]

Effective date—2010 c 106 § 236: "Section 236 of this act takes effect January 1, 2014." [2010 c 106 § 412.]

Expiration date—2010 c 106 § 235: "Section 235 of this act expires January 1, 2014." [2010 c 106 § 411.]

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

Effective dates—2009 c 521 §§ 5-8, 79, 87-103, 107, 151, 165, 166, 173-175, and 190-192: See note following RCW 2.10.900.

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

Effective date—2005 c 514: See note following RCW 82.04.4272.

Part headings not law—Severability—2005 c 514: See notes following RCW 82.12.808.

RCW 83.100.047 Marital deduction, qualified domestic trust—Election—State registered domestic partner entitled to deduction—Other deductions taken for income tax purposes disallowed. (1) (a) If the federal taxable estate on the federal return is determined by making an election under section 2056 or 2056A of the internal revenue code, or if no federal return is required to be filed, the department may provide by rule for a separate election on the Washington return, consistent with section 2056 or 2056A of the internal revenue code and (b) of this subsection, for the purpose of determining the amount of tax due under this chapter. The election is binding on the estate and the beneficiaries, consistent with the internal revenue code and (b) of this subsection. All other elections or valuations on the Washington return must be made in a manner consistent with the federal return, if a federal return is required, and such rules as the department may provide.

(b) The department must provide by rule that a state registered domestic partner is deemed to be a surviving spouse and entitled to a deduction from the Washington taxable estate for any interest passing from the decedent to his or her domestic partner, consistent with section 2056 or 2056A of the internal revenue code but regardless of whether such interest would be deductible from the federal gross estate under section 2056 or 2056A of the internal revenue code.

(2) Amounts deducted for federal income tax purposes under section 642(g) of the internal revenue code of 1986 are not allowed as deductions in computing the amount of tax due under this chapter.

(3) Notwithstanding any department rule, if a taxpayer makes an election consistent with section 2056 of the internal revenue code as permitted under this section, the taxpayer's Washington taxable estate, and the surviving spouse's Washington taxable estate, must be adjusted as follows:

(a) For the taxpayer that made the election, any amount deducted by reason of section 2056(b) (7) of the internal revenue code is added to, and the value of property for which a Washington election under this section was made is deducted from, the Washington taxable estate.

(b) For the estate of the surviving spouse, the amount included in the estate's gross estate pursuant to section 2044 (a) and

(b) (1) (A) of the internal revenue code is deducted from, and the value of any property for which an election under this section was previously made is added to, the Washington taxable estate. [2013 2nd sp.s. c 2 § 6; (2013 2nd sp.s. c 2 § 5 expired January 1, 2014); 2009 c 521 § 192; 2005 c 516 § 13.]

Application—Prospective and retroactive—2013 2nd sp.s. c 2 §§ 2 and 5: "Sections 2 and 5 of this act apply both prospectively and retroactively to all estates of decedents dying on or after May 17, 2005." [2013 2nd sp.s. c 2 § 9.]

Expiration date—2013 2nd sp.s. c 2 § 5: "Section 5 of this act expires January 1, 2014." [2013 2nd sp.s. c 2 § 13.]

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

Effective dates—2009 c 521 §§ 5-8, 79, 87-103, 107, 151, 165, 166, 173-175, and 190-192: See note following RCW 2.10.900.

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.048 Deduction—Qualified family-owned business interests. (1) For the purposes of determining the tax due under this chapter, a deduction is allowed for the value of the decedent's qualified family-owned business interests, not to exceed two million five hundred thousand dollars, if:

(a) The value of the decedent's qualified family-owned business interests exceed fifty percent of the decedent's Washington taxable estate determined without regard to the deduction for the applicable exclusion amount;

(b) During the eight-year period ending on the date of the decedent's death, there have been periods aggregating five years or more during which:

(i) Such interests were owned by the decedent or a member of the decedent's family;

(ii) There was material participation, within the meaning of section 2032A(e) (6) of the internal revenue code, by the decedent or a member of the decedent's family in the operation of the trade or business to which such interests relate;

(c) The qualified family-owned business interests are acquired by any qualified heir from, or passed to any qualified heir from, the decedent, within the meaning of RCW 83.100.046(2), and the decedent was at the time of his or her death a citizen or resident of the United States; and

(d) The value of the decedent's qualified family-owned business interests is not more than six million dollars.

(2) (a) Only amounts included in the decedent's federal taxable estate may be deducted under this subsection.

(b) Amounts deductible under RCW 83.100.046 may not be deducted under this section.

(3) (a) There is imposed an additional estate tax on a qualified heir if, within three years of the decedent's death and before the date of the qualified heir's death:

(i) The material participation requirements described in section 2032A(c)(6)(b)(ii) of the internal revenue code are not met with respect to the qualified family-owned business interest which was acquired or passed from the decedent;

(ii) The qualified heir disposes of any portion of a qualified family-owned business interest, other than by a disposition to a member of the qualified heir's family or a person with an ownership interest in the qualified family-owned business or through a qualified conservation contribution under section 170(h) of the internal revenue code;

(iii) The qualified heir loses United States citizenship within the meaning of section 877 of the internal revenue code or with respect to whom section 877(e)(1) applies, and such heir does not comply with the requirements of section 877(g) of the internal revenue code; or

(iv) The principal place of business of a trade or business of the qualified family-owned business interest ceases to be located in the United States.

(b) The amount of the additional estate tax imposed under this subsection is equal to the amount of tax savings under this section with respect to the qualified family-owned business interest acquired or passed from the decedent.

(c) Interest applies to the tax due under this subsection for the period beginning on the date that the estate tax liability was due under this chapter and ending on the date the additional estate tax due under this subsection is paid. Interest under this subsection must be computed as provided in RCW 83.100.070(2).

(d) The tax imposed by this subsection is due the day that is six months after any taxable event described in (a) of this subsection occurred and must be reported on a return as provided by the department.

(e) The qualified heir is personally liable for the additional tax imposed by this subsection unless he or she has furnished a bond in favor of the department for such amount and for such time as the department determines necessary to secure the payment of amounts due under this subsection. The qualified heir, on furnishing a bond satisfactory to the department, is discharged from personal liability for any additional tax and interest under this subsection and is entitled to a receipt or writing showing such discharge.

(f) Amounts due under this subsection attributable to any qualified family-owned business interest are secured by a lien in favor of the state on the property in respect to which such interest relates. The lien under this subsection (3)(f) arises at the time the Washington return is filed on which a deduction under this section is taken and continues in effect until: (i) The tax liability under this subsection has been satisfied or has become unenforceable by reason of lapse of time; or (ii) the department is satisfied that no further tax liability will arise under this subsection.

(g) Security acceptable to the department may be substituted for the lien imposed by (f) of this subsection.

(h) For purposes of the assessment or correction of an assessment for additional taxes and interest imposed under this subsection, the limitations period in RCW 83.100.095 begins to run on the due date of the return required under (d) of this subsection.

(i) For purposes of this subsection, a qualified heir may not be treated as disposing of an interest described in section 2057(e)(1)(A) of the internal revenue code by reason of ceasing to be engaged in a

trade or business so long as the property to which such interest relates is used in a trade or business by any member of the qualified heir's family.

(4) (a) The department may require a taxpayer claiming a deduction under this section to provide the department with the names and contact information of all qualified heirs.

(b) The department may also require any qualified heir to submit to the department on an ongoing basis such information as the department determines necessary or useful in determining whether the qualified heir is subject to the additional tax imposed in subsection (3) of this section. The department may not require such information more frequently than twice per year. The department may impose a penalty on a qualified heir who fails to provide the information requested within thirty days of the date the department's written request for the information was sent to the qualified heir. The amount of the penalty under this subsection is five hundred dollars and may be collected in the same manner as the tax imposed under subsection (3) of this section.

(5) For purposes of this section, references to section 2057 of the internal revenue code refer to section 2057 of the internal revenue code, as existing on December 31, 2003.

(6) For purposes of this section, the following definitions apply:

(a) "Member of the decedent's family" and "member of the qualified heir's family" have the same meaning as "member of the family" in RCW 83.100.046(10).

(b) "Qualified family-owned business interest" has the same meaning as provided in section 2057(e) of the internal revenue code of 1986.

(c) "Qualified heir" has the same meaning as provided in section 2057(i) of the internal revenue code of 1986.

(7) This section applies to the estates of decedents dying on or after January 1, 2014. [2013 2nd sp.s. c 2 § 3.]

Findings—Intent—2013 2nd sp.s. c 2: "(1) In 2005, to address an unexpected significant loss of tax revenue resulting from the *Estate of Hemphill* decision and to provide additional funding for public education, the legislature enacted a stand-alone estate and transfer tax, effective May 17, 2005. The stand-alone estate and transfer tax applies to the transfer of property at death. By defining the term "transfer" to mean a "transfer as used in section 2001 of the internal revenue code," the legislature clearly expressed its intent that a "transfer" for purposes of determining the federal taxable estate is also a "transfer" for purposes of determining the Washington taxable estate.

(2) In *In re Estate of Bracken*, Docket No. 84114-4, the Washington supreme court narrowly construed the term "transfer" as defined in the Washington estate tax code.

(3) The legislature finds that it is well established that the term "transfer" as used in the federal estate tax code is construed broadly and extends to the "shifting from one to another of any power or privilege incidental to the ownership or enjoyment of property" that occurs at death. *Fernandez v. Wiener*, 326 U.S. 340, 352 (1945).

(4) The legislature further finds that: The Bracken decision held certain qualified terminable interest property (QTIP) of married couples was transferred without incurring Washington state estate tax

liability, which: (a) Creates an inequity never intended by the legislature because unmarried individuals did not enjoy any similar opportunities to avoid or greatly reduce their potential Washington estate tax liability; and (b) may create disparate treatment between QTIP property and other property transferred between spouses that is eligible for the marital deduction.

(5) Therefore, the legislature finds that it is necessary to reinstate the legislature's intended meaning when it enacted the estate tax, restore parity between married couples and unmarried individuals, restore parity between QTIP property and other property eligible for the marital deduction, and prevent the adverse fiscal impacts of the Bracken decision by reaffirming its intent that the term "transfer" as used in the Washington estate and transfer tax is to be given its broadest possible meaning consistent with established United States supreme court precedents, subject only to the limits and exceptions expressly provided by the legislature.

(6) As curative, clarifying, and remedial, the legislature intends for this act to apply both prospectively and retroactively to estates of decedents dying on or after May 17, 2005." [2013 2nd sp.s. c 2 § 1.]

Final judgment—Affect—2013 2nd sp.s. c 2: "This act does not affect any final judgment, no longer subject to appeal, entered by a court of competent jurisdiction before June 14, 2013." [2013 2nd sp.s. c 2 § 10.]

Effective dates—2013 2nd sp.s. c 2: "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 [June 14, 2013], except for sections 3, 4, and 6 of this act which take effect January 1, 2014." [2013 2nd sp.s. c 2 § 14.]

RCW 83.100.050 Tax returns—Filing dates—Extensions—Extensions during state of emergency. (1) A Washington return must be filed if the gross estate equals or exceeds the applicable exclusion amount.

(2) If a Washington return is required as provided in subsection (1) of this section:

(a) A person required to file a federal return must file with the department on or before the date the federal return is required to be filed, including any extension of time for filing under subsection (4) or (6) of this section, a Washington return for the tax due under this chapter.

(b) If no federal return is required to be filed, a taxpayer shall file with the department on or before the date a federal return would have been required to be filed, including any extension of time for filing under subsection (5) or (6) of this section, a Washington return for the tax due under this chapter.

(3) A Washington return delivered to the department by United States mail is considered to have been received by the department on the date of the United States postmark stamped on the cover in which the return is mailed, if the postmark date is within the time allowed for filing the Washington return, including extensions.

(4) In addition to the Washington return required to be filed in subsection (2) of this section, a person must file with the department

on or before the date the federal return is or would have been required to be filed all supporting documentation for completed Washington return schedules, and, if a federal return has been filed, a copy of the federal return. If the person required to file the federal return has obtained an extension of time for filing the federal return, the person must file the Washington return within the same time period and in the same manner as provided for the federal return. A copy of the federal extension must be filed with the department on or before the date the Washington return is due, not including any extension of time for filing, or within thirty days of issuance, whichever is later.

(5) A person may obtain an extension of time for filing the Washington return as provided by rule of the department, if the person is required to file a Washington return under subsection (2) of this section, but is not required to file a federal return.

(6) During a state of emergency declared under RCW 43.06.010(12), the department, on its own motion or at the request of any taxpayer affected by the emergency, may extend the time for filing a Washington return under this section as the department deems proper. [2017 c 323 § 601; 2008 c 181 § 504; 2005 c 516 § 5; 1988 c 64 § 6; 1986 c 44 § 1; 1981 2nd ex.s. c 7 § 83.100.050 (Initiative Measure No. 402, approved November 3, 1981).]

Tax preference performance statement exemption—Automatic expiration date exemption—2017 c 323: See note following RCW 82.04.040.

Part headings not law—2008 c 181: See note following RCW 43.06.220.

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.060 Date payment due—Extensions. (1) The taxes imposed by this chapter shall be paid by the person required to file a Washington return on or before the date the Washington return is required to be filed under RCW 83.100.050, not including any extension of time for filing. Payment delivered to the department by United States mail shall be considered to have been received by the department on the date of the United States postmark stamped on the cover in which payment is mailed, if the postmark date is within the time allowed for making the payment, including any extensions.

(2) If the person has obtained an extension of time for payment of the federal tax or has elected to pay such tax in installments, the person may elect to pay the tax imposed by this chapter within the same time period and in the same manner as provided for payment of the federal tax. A copy of the federal extension shall be filed on or before the date the tax imposed by this chapter is due, not including any extension of time for payment, or within thirty days of issuance, whichever is later.

(3) A person who is required to file a Washington return under RCW 83.100.050, but is not required to file a federal return, may obtain an extension of time for payment of the Washington tax or elect to pay such tax in installments as provided by rule of the department.

(4) The periods of limitation in RCW 83.100.130 and 83.100.095 shall extend an additional three years beyond the due date of the last scheduled installment payment authorized under this section. [2005 c 516 § 6; 1988 c 64 § 7; 1981 2nd ex.s. c 7 § 83.100.060 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.070 Interest on amount due—Penalty for late filing—Exceptions—Rules. (1) For periods before January 2, 1997, any tax due under this chapter which is not paid by the due date under RCW 83.100.060(1) shall bear interest at the rate of twelve percent per annum from the date the tax is due until the date of payment.

(2) Interest imposed under this section for periods after January 1, 1997, shall be computed at the rate as computed under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year.

(3) (a) If the Washington return is not filed when due under RCW 83.100.050 and the person required to file the Washington return under RCW 83.100.050 voluntarily files the Washington return with the department before the department notifies the person in writing that the department has determined that the person has not filed a Washington return, no penalty is imposed on the person required to file the Washington return.

(b) If the Washington return is not filed when due under RCW 83.100.050 and the person required to file the Washington return under RCW 83.100.050 does not file a return with the department before the department notifies the person in writing that the department has determined that the person has not filed a Washington return, the person required to file the Washington return shall pay, in addition to interest, a penalty equal to five percent of the tax due for each month after the date the return is due until filed. However, in no instance may the penalty exceed the lesser of twenty-five percent of the tax due or one thousand five hundred dollars.

(c) If the department finds that a return due under this chapter has not been filed by the due date, and the delinquency was the result of circumstances beyond the control of the responsible person, the department shall waive or cancel any penalties imposed under this chapter with respect to the filing of such a tax return. The department shall adopt rules for the waiver or cancellation of the penalties imposed by this section. [2005 c 516 § 7; 2000 c 105 § 1; 1997 c 136 § 1; 1996 c 149 § 13; 1988 c 64 § 8; 1981 2nd ex.s. c 7 § 83.100.070 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

Effective date—2000 c 105: "This act takes effect July 1, 2000." [2000 c 105 § 2.]

Findings—Intent—Effective date—1996 c 149: See notes following RCW 82.32.050.

RCW 83.100.080 Department to issue release. The department shall issue a release when the tax due under this chapter has been paid. Upon issuance of a release, all property subject to the tax shall be free of any claim for the tax by the state. [1988 c 64 § 9; 1986 c 44 § 2; 1981 2nd ex.s. c 7 § 83.100.080 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.090 Amended returns—Adjustments or final determinations. Notwithstanding the periods of limitation in RCW 83.100.095 and 83.100.130:

(1) If the person required to file the Washington return under RCW 83.100.050 files an amended federal return, that person shall immediately file with the department an amended Washington return with a copy of the amended federal return. If the amended Washington return requires payment of an additional tax under this chapter, the tax shall be paid in accordance with RCW 83.100.060 and interest shall be paid in accordance with RCW 83.100.070.

(2) Upon any adjustment in, or final determination of, the amount of federal tax due, the person required to file the Washington return under RCW 83.100.050 shall notify the department in writing within one hundred twenty days after the adjustment or final determination. If the adjustment or final determination requires payment of an additional tax under this chapter, the tax shall be paid in accordance with RCW 83.100.060 and interest shall be paid in accordance with RCW 83.100.070.

(3) If the department determines the amended Washington return, adjustment, or final determination requires payment of an additional tax under this chapter, the department may assess against the taxpayer an additional amount found to be due within one year of receipt of the amended Washington return or written notice as required by this section, or at any time if no amended Washington return is filed or notice is provided as required by this section. The execution of a written waiver at the request of the department by the person required to file the Washington return under RCW 83.100.050 may extend this limitation. Interest shall be added to the amount of tax assessed by the department in accordance with RCW 83.100.070. The department shall notify the taxpayer by mail of the additional amount, and the additional amount shall become due and shall be paid within thirty days from the date of the notice, or within such further time as the department may provide.

(4) If the department determines the amended Washington return, adjustment, or final determination requires the refund of overpaid tax, penalties, or interest under this chapter, the department shall refund the amount of the overpayment with interest in accordance with RCW 83.100.130. The person required to file the Washington return under RCW 83.100.050 shall provide the department with any additional information or supporting documents necessary to determine if a refund is due. The execution of a written waiver to extend the period for assessment under subsection (3) of this section shall extend the time for making a refund, if prior to the expiration of the waiver period an application for refund of the taxes is made by the person required to file the Washington return under RCW 83.100.050, or the department discovers a refund is due. [2005 c 516 § 8; 1988 c 64 § 10; 1981 2nd ex.s. c 7 § 83.100.090 (Initiative Measure No. 402, approved November 3, 1981).]

~~Finding—Intent—Application—Severability—Effective date—2005 c~~
516: See notes following RCW 83.100.040.

RCW 83.100.095 Examination by department of returns, other information—Assessment of additional tax, interest. (1) If upon examination of any returns or from other information obtained by the department it appears that a tax or penalty has been paid less than that properly due, the department shall assess against the taxpayer an additional amount found to be due and shall add interest as provided in RCW 83.100.070 on the tax only. The department shall notify the taxpayer by mail of the additional amount, and the additional amount shall become due and shall be paid within thirty days from the date of the notice, or within such further time as the department may provide.

(2) Interest shall be computed from the original due date of the Washington return until the due date of the notice. If payment in full is not made by the due date of the notice, additional interest shall be computed until the date of payment.

(3) No assessment or correction of an assessment for additional taxes, penalties, or interest due may be made by the department more than four years after the close of the calendar year in which a Washington return is due under this chapter, including any extension of time for filing, except upon a showing of fraud or of misrepresentation of a material fact by the taxpayer or as provided under subsection (4) or (5) of this section or as otherwise provided in this chapter.

(4) For persons liable for tax under RCW 83.100.120, the period for assessment or correction of an assessment shall extend an additional three years beyond the period described in subsection (3) of this section.

(5) A taxpayer may extend the periods of limitation under subsection (3) or (4) of this section by executing a written waiver. The execution of the waiver shall also extend the period for making a refund as provided in RCW 83.100.130. [2005 c 516 § 14.]

~~Finding—Intent—Application—Severability—Effective date—2005 c~~
516: See notes following RCW 83.100.040.

RCW 83.100.110 Tax lien. (1) Unless any tax due under this chapter is sooner paid in full, it shall be a lien upon the property subject to the tax for a period of ten years from the date of the transfer, except that any part of the property which is used for the payment of claims against the property or expenses of its administration, allowed by any court having jurisdiction thereof, shall be divested of the lien. Liens created under this subsection shall be qualified as follows:

(a) Any part of the property subject to the tax which is sold to a bona fide purchaser shall be divested of the lien and the lien shall be transferred to the proceeds of the sale; and

(b) The lien shall be subordinate to any mortgage or deed of trust on the property pursuant to an order of court for payment of claims against the property or expenses of administration. The lien shall attach to any proceeds from the sale of the property in excess of the obligations secured by the mortgage or deed of trust and the expenses of sale, including a reasonable charge by the trustee and by

his or her attorney where the property has been sold by a nonjudicial trustee's sale pursuant to chapter 61.24 RCW, and including court costs and any attorneys' fees awarded by the superior court of the county in which the property is sold at sheriff's sale pursuant to a judicial foreclosure of the mortgage or deed of trust.

(2) If the person required to file the Washington return under RCW 83.100.050 has obtained an extension of time for payment of the tax or has elected to pay such tax in installments, the tax lien under this section shall be extended as necessary to prevent its expiration prior to twelve months following the expiration of any such extension or the installment.

(3) The tax lien shall be extended as necessary to prevent its expiration prior to twelve months following the conclusion of litigation of any question affecting the determination of the amount of tax due if a lis pendens has been filed with the auditor of the county in which the property is located. [2005 c 516 § 9; 1988 c 64 § 11; 1981 2nd ex.s. c 7 § 83.100.110 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.120 Liability for failure to pay tax before distribution or delivery. (1) (a) Except as otherwise provided in this subsection, any personal representative who distributes any property without first paying, securing another's payment of, or furnishing security for payment of the taxes due under this chapter is personally liable for the taxes due to the extent of the value of any property that may come or may have come into the possession of the personal representative. Security for payment of the taxes due under this chapter must be in an amount equal to or greater than the value of all property that is or has come into the possession of the personal representative, as of the time the security is furnished.

(b) For the estates of decedents dying prior to April 9, 2006, a personal representative is not personally liable for taxes due on the value of any property included in the gross estate and the Washington taxable estate as a result of section 2044 of the internal revenue code unless the property is located in the state of Washington or the property has or will come into the possession or control of the personal representative.

(2) Any person who has the control, custody, or possession of any property and who delivers any of the property to the personal representative or legal representative of the decedent outside Washington without first paying, securing another's payment of, or furnishing security for payment of the taxes due under this chapter is liable for the taxes due under this chapter to the extent of the value of the property delivered. Security for payment of the taxes due under this chapter must be in an amount equal to or greater than the value of all property delivered to the personal representative or legal representative of the decedent outside Washington by such a person.

(3) For the purposes of this section, persons who do not have possession of a decedent's property include anyone not responsible primarily for paying the tax due under this section or their transferees, which includes but is not limited to mortgagees or pledgees, stockbrokers or stock transfer agents, banks and other

depositories of checking and savings accounts, safe-deposit companies, and life insurance companies.

(4) For the purposes of this section, any person who has the control, custody, or possession of any property and who delivers any of the property to the personal representative or legal representative of the decedent may rely upon the release certificate or the release of nonliability certificate, furnished by the department to the personal representative, as evidence of compliance with the requirements of this chapter, and make such deliveries and transfers as the personal representative may direct without being liable for any taxes due under this chapter. [2013 2nd sp.s. c 2 § 7; 1981 2nd ex.s. c 7 § 83.100.120 (Initiative Measure No. 402, approved November 3, 1981).]

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

RCW 83.100.130 Refund for overpayment—Requirements. (1) If, upon receipt of an application by a taxpayer for a refund, or upon examination of the returns or records of any taxpayer, the department determines that within the statutory period for assessment of taxes, penalties, or interest prescribed by RCW 83.100.095 a person required to file the Washington return under RCW 83.100.050 has overpaid the tax due under this chapter, the department shall refund the amount of the overpayment, together with interest as provided in subsection (2) of this section. If the application for refund, with supporting documents, is filed within one hundred twenty days after an adjustment or final determination of federal tax liability, the department shall pay interest until the date the refund is mailed. If the application for refund, with supporting documents, is filed after one hundred twenty days after the adjustment or final determination, the department shall pay interest only until the end of the one hundred twenty-day period.

(2) Interest refunded under this section for periods before January 2, 1997, shall be computed at the rate provided in RCW 83.100.070(1). Interest refunded under this section for periods after January 1, 1997, through December 31, 1998, shall be computed on a daily basis at the rate as computed under RCW 82.32.050(2) less one percentage point. Interest allowed for periods after December 31, 1998, shall be computed at the rate as computed under RCW 82.32.050(2). Except as provided in subsection (1) of this section, interest shall be refunded from the date of overpayment until the date the refund is mailed. The rate so computed shall be adjusted on the first day of January of each year.

(3) Except as otherwise provided in subsection (4) of this section and RCW 83.100.090, no refund shall be made for taxes, penalties, or interest paid more than four years prior to the beginning of the calendar year in which the refund application is made or an examination of records is complete.

(4) The execution of a written waiver under RCW 83.100.095 shall extend the time for making a refund if, prior to the expiration of the waiver period, an application for refund is made by the taxpayer or the department discovers a refund is due.

(5) An application for refund shall be on a form prescribed by the department and shall contain any information and supporting

documents the department requires. [2005 c 516 § 10; 1997 c 157 § 6; 1996 c 149 § 14; 1988 c 64 § 12; 1981 2nd ex.s. c 7 § 83.100.130 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

Findings—Intent—Effective date—1996 c 149: See notes following RCW 82.32.050.

RCW 83.100.140 Criminal acts relating to tax returns. Any person required to file the Washington return who willfully fails to file a Washington return when required by this chapter or who willfully files a false return commits a gross misdemeanor as defined in Title 9A RCW and shall be punished as provided in Title 9A RCW for the perpetration of a gross misdemeanor. [2005 c 516 § 11; 1988 c 64 § 13; 1981 2nd ex.s. c 7 § 83.100.140 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.150 Collection of tax—Findings filed in court. The department may collect the estate tax imposed under RCW 83.100.040, including interest and penalties, and shall represent this state in all matters pertaining to the same, either before courts or in any other manner. At any time after the Washington return is due, the department may file its findings regarding the amount of the tax computed as provided in RCW 83.100.040, the person required to file the Washington return under RCW 83.100.050, and all persons having an interest in property subject to the tax with the clerk of the superior court in the matter of the estate of the decedent or, if no probate or administration proceedings have been commenced in any court of this state, of the superior court for the county in which the decedent was a resident, if the resident was a domiciliary, or, if the decedent was a nondomiciliary, of any superior court which has jurisdiction over the property. Such a court first acquiring jurisdiction shall retain jurisdiction to the exclusion of every other court. [2005 c 516 § 12; 1988 c 64 § 14; 1981 2nd ex.s. c 7 § 83.100.150 (Initiative Measure No. 402, approved November 3, 1981).]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.160 Clerk to give notice of filings. Upon filing findings under RCW 83.100.150, the clerk of the superior court shall give notice of the filing by causing notice thereof to be posted at the courthouse in the county in which the court is located. In addition, the department of revenue shall give notice of the filing to all persons interested in the proceeding by mailing a copy of the notice to all persons having an interest in property subject to the tax. The department of revenue is not required to conduct a search for persons interested in the proceedings or property. The department of

revenue must mail a copy of the notice only to persons of whom the department has received actual notice as having an interest in the proceeding or property, and, if a probate or administrative proceeding has been commenced in this state, to persons who are listed in the court file as having an interest in the proceedings or property. [1993 c 413 § 1; 1988 c 64 § 15.]

RCW 83.100.170 Court order. At any time after the expiration of sixty days from the mailing of the notice under RCW 83.100.160, if no objection to the findings is filed, the superior court or a judge thereof shall, without further notice, give and make its order confirming the findings and fixing the tax in accordance therewith. [1988 c 64 § 16.]

RCW 83.100.180 Objections. At any time prior to the making of an order under RCW 83.100.170, any person having an interest in property subject to the tax may file objections in writing with the clerk of the superior court and serve a copy thereof upon the department, and the same shall be noted for trial before the court and a hearing had thereon as provided for hearings in RCW 11.96A.080 through 11.96A.200. [1999 c 42 § 636; 1988 c 64 § 17.]

Effective date—1999 c 42: See RCW 11.96A.902.

RCW 83.100.190 Hearing by court. Upon the hearing of objections under RCW 83.100.180, the court shall make such order as it may deem proper. For the purposes of the hearing, the findings of the department shall be presumed to be correct and it shall be the duty of the objector or objectors to proceed in support of the objection or objections. [1988 c 64 § 18.]

RCW 83.100.200 Administration—Rules. The department shall adopt such rules as may be necessary to carry into effect the provisions of this chapter, including rules relating to returns for taxes due under this chapter. The rules shall have the same force and effect as if specifically set forth in this chapter, unless declared invalid by a judgment of a court of record not appealed from. [1988 c 64 § 19.]

RCW 83.100.210 Application of chapter 82.32 RCW—Closing agreements authorized. (1) The following provisions of chapter 82.32 RCW have full force and application with respect to the taxes imposed under this chapter unless the context clearly requires otherwise: RCW 82.32.110, 82.32.120, 82.32.130, 82.32.320, 82.32.330, and 82.32.340. The definitions in this chapter have full force and application with respect to the application of chapter 82.32 RCW to this chapter unless the context clearly requires otherwise.

(2) In addition to the provisions stated in subsection (1) of this section, the following provisions of chapter 82.32 RCW have full force and application with respect to the taxes, penalties, and interest imposed under RCW 83.100.048: RCW 82.32.090, 82.32.117,

82.32.135, 82.32.210, 82.32.220, 82.32.230, 82.32.235, 82.32.237, 82.32.245, and 82.32.265.

(3) The department may enter into closing agreements as provided in RCW 82.32.350 and 82.32.360. [2013 2nd sp.s. c 2 § 8; 2010 c 106 § 111; 2005 c 516 § 15; 1996 c 149 § 18.]

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

Application—2010 c 106 §§ 104 and 111: See note following RCW 82.32.330.

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

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

Findings—Intent—Effective date—1996 c 149: See notes following RCW 82.32.050.

RCW 83.100.220 Deposit of funds into education legacy trust account. All receipts from taxes, penalties, interest, and fees collected under this chapter must be deposited into the education legacy trust account. [2005 c 516 § 16.]

Finding—Intent—Application—Severability—Effective date—2005 c 516: See notes following RCW 83.100.040.

RCW 83.100.230 Education legacy trust account. The education legacy trust account is created in the state treasury. Money in the account may be spent only after appropriation. Expenditures from the account may be used only for support of the common schools, and for expanding access to higher education through funding for new enrollments and financial aid, early learning and child care programs, and other educational improvement efforts. [2021 c 199 § 105; 2021 c 196 § 3; 2019 c 415 § 990; 2017 3rd sp.s. c 1 § 991; 2015 3rd sp.s. c 4 § 977; 2012 1st sp.s. c 10 § 7; 2010 1st sp.s. c 37 § 953; 2008 c 329 § 924; 2005 c 514 § 1101.]

Effective date—2021 c 199 §§ 105 and 503: "Sections 105 and 503 of this act are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take effect immediately [May 7, 2021]." [2021 c 199 § 610.]

Short title—Findings—Intent—Conflict with federal requirements—2021 c 199: See notes following RCW 43.216.770.

Automatic expiration date and tax preference performance statement exemption—2021 c 196: See note following RCW 82.87.010.

Effective date—2019 c 415: See note following RCW 28B.20.476.

Effective date—2017 3rd sp.s. c 1: See note following RCW 43.41.455.

Effective dates—2015 3rd sp.s. c 4: See note following RCW 28B.15.069.

Purpose—Construction—2012 1st sp.s. c 10: See note following RCW 84.52.0531.

Effective date—2010 1st sp.s. c 37: See note following RCW 13.06.050.

Severability—Effective date—2008 c 329: See notes following RCW 28B.105.110.

Effective date—2005 c 514: "Except for sections 110(5), 114 through 116, 401 through 403, 501, 701, 1001 through 1004, 1106, 1201, 1311, and 1312 of this act, 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 July 1, 2005." [2005 c 514 § 1302.]

Part headings not law—Severability—2005 c 514: See notes following RCW 82.12.808.

RCW 83.100.900 Repeals and saving. (1) The following chapters and their session law bases are each repealed: Chapters 83.01, 83.04, 83.05, 83.08, 83.12, 83.14, 83.16, 83.20, 83.24, 83.28, 83.32, 83.36, 83.40, 83.44, 83.48, 83.52, 83.58, 83.60, and 83.98 RCW.

(2) These repeals shall not be construed as affecting any existing right acquired under the statutes repealed or under any rule, regulation, or order adopted pursuant thereto; nor as affecting any proceeding instituted thereunder. [1981 2nd ex.s. c 7 § 83.100.160 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.901 Section captions not part of law. As used in this act, section captions constitute no part of the law. [1981 2nd ex.s. c 7 § 83.100.170 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.902 New chapter. Sections 83.100.010 through 83.100.150 of this act shall constitute a new chapter in Title 83 RCW to be designated chapter 83.100 RCW. [1981 2nd ex.s. c 7 § 83.100.180 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.903 Effective date—1981 2nd ex.s. c 7. This act shall take effect January 1, 1982. [1981 2nd ex.s. c 7 § 83.100.190 (Initiative Measure No. 402, approved November 3, 1981).]

RCW 83.100.906 Construction—Chapter applicable to state registered domestic partnerships—2009 c 521. For the purposes of

this chapter, the terms spouse, marriage, marital, husband, wife, widow, widower, next of kin, and family shall be interpreted as applying equally to state registered domestic partnerships or individuals in state registered domestic partnerships as well as to marital relationships and married persons, and references to dissolution of marriage shall apply equally to state registered domestic partnerships that have been terminated, dissolved, or invalidated, to the extent that such interpretation does not conflict with federal law. Where necessary to implement chapter 521, Laws of 2009, gender-specific terms such as husband and wife used in any statute, rule, or other law shall be construed to be gender neutral, and applicable to individuals in state registered domestic partnerships. [2009 c 521 § 190.]

Effective dates—2009 c 521 §§ 5-8, 79, 87-103, 107, 151, 165, 166, 173-175, and 190-192: See note following RCW 2.10.900.