

**RCW 63.30.060 Other tax deferred account presumed abandoned.**

Subject to RCW 63.30.120 and except for property described in RCW 63.30.050 and property held in a plan described in section 529A of the internal revenue code, as it existed on January 1, 2023, 26 U.S.C. Sec. 529A, property held in an account or plan, including a health savings account, that qualifies for tax deferral under the income tax laws of the United States is presumed abandoned if it is unclaimed by the apparent owner three years after the earlier of:

(1) The date, if determinable by the holder, specified in the income tax laws and regulations of the United States by which distribution of the property must begin to avoid a tax penalty, with no distribution having been made; or

(2) Thirty years after the date the account was opened. [2022 c 225 s 203.]