

**WAC 458-61A-207 Bankruptcy.** (1) **Introduction.** The real estate excise tax does not apply to the transfer of real property by a trustee in bankruptcy or debtor in possession made after the plan is confirmed under a chapter 11 or chapter 12 plan. Federal law preempts real estate excise tax on these transfers.

(2) **Documentation.** In order to claim this exemption, a copy of the Order of Confirmation or an extract from the Confirmed Bankruptcy Plan, showing the date the bankruptcy plan was confirmed, the court case cause number, and the bankruptcy chapter number, must be available and provided to the county treasurer or the department upon request.

[Statutory Authority: RCW 82.45.150, 82.32.300, and 82.01.060. WSR 14-06-060, § 458-61A-207, filed 2/28/14, effective 3/31/14. Statutory Authority: [RCW 82.32.300, 82.45.150, and 82.01.060(2)]. WSR 06-15-021, § 458-61A-207, filed 7/7/06, effective 8/7/06; WSR 05-23-093, § 458-61A-207, filed 11/16/05, effective 12/17/05.]