

CERTIFICATION OF ENROLLMENT
ENGROSSED SUBSTITUTE HOUSE BILL 1105

Chapter 123, Laws of 1991

52nd Legislature
1991 Regular Session

JUDGMENT FOR OUT-OF-STATE INCOME TAX ON PENSION
BENEFITS--WASHINGTON PROPERTY EXEMPT FROM EXECUTION

EFFECTIVE DATE: 7/28/91

Passed by the House March 19, 1991
Yeas 84 Nays 14

JOE KING
**Speaker of the
House of Representatives**

Passed by the Senate April 10, 1991
Yeas 43 Nays 3

JOEL PRITCHARD
President of the Senate

Approved May 10, 1991

BOOTH GARDNER
Governor of the State of Washington

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1105** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON
Chief Clerk

FILED

May 10, 1991 - 2:13 p.m.

Secretary of State
State of Washington

ENGROSSED SUBSTITUTE HOUSE BILL 1105

AS AMENDED BY THE SENATE

Passed Legislature - 1991 Regular Session

State of Washington 52nd Legislature 1991 Regular Session

By House Committee on Revenue (originally sponsored by Representatives Jones, Betrozoff, Kremen, Dellwo, Hargrove, Inslee, Miller, Fraser, Haugen, Wilson, Winsley, Ferguson, Riley, Broback, Edmondson, D. Sommers, May, Wynne, Chandler, Brumsickle and Orr).

Read first time March 11, 1991.

1 AN ACT Relating to exempting property from execution; amending RCW
2 6.13.030; adding a new section to chapter 6.15 RCW; and creating a new
3 section.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** The legislature recognizes that retired
6 persons generally are financially dependent on fixed pension or
7 retirement benefits and passive income from investment property.
8 Because of this dependency, retired persons are more vulnerable than
9 others to inflation and depletion of their assets. It is the purpose
10 of this act to increase the protection of income of retired persons
11 residing in the state of Washington from collection of income taxes
12 imposed by other states.

13 **Sec. 2.** RCW 6.13.030 and 1987 c 442 s 203 are each amended to read
14 as follows:

1 A homestead may consist of lands, as described in RCW 6.13.010,
2 regardless of area, but the homestead exemption amount shall not exceed
3 the lesser of ~~((+i))~~ (1) the total net value of the lands, mobile
4 home, and improvements as described in RCW 6.13.010, or ~~((+ii))~~ (2)
5 the sum of thirty thousand dollars, except where the homestead is
6 subject to execution, attachment, or seizure by or under any legal
7 process whatever to satisfy a judgment in favor of any state for
8 failure to pay that state's income tax on benefits received while a
9 resident of the state of Washington from a pension or other retirement
10 plan, in which event there shall be no dollar limit on the value of the
11 exemption.

12 NEW SECTION. **Sec. 3.** A new section is added to chapter 6.15 RCW
13 to read as follows:

14 Where a judgment is in favor of any state for failure to pay that
15 state's income tax on benefits received while a resident of the state
16 of Washington from a pension or other retirement plan, all property in
17 this state, real or personal, tangible or intangible, of a judgment
18 debtor shall be exempt from execution, attachment, garnishment, or
19 seizure by or under any legal process whatever, and when a debtor dies,
20 or absconds, and leaves his or her spouse and dependents any property
21 exempted by this section, the same shall be exempt to the surviving
22 spouse and dependents.

Passed the House March 19, 1991.

Passed the Senate April 10, 1991.

Approved by the Governor May 10, 1991.

Filed in Office of Secretary of State May 10, 1991.