H-1812.2			

SUBSTITUTE HOUSE BILL 1566

State of Washington 53rd Legislature 1993 Regular Session

By House Committee on Judiciary (originally sponsored by Representative H. Myers)

Read first time 02/25/93.

- 1 AN ACT Relating to notice of estate tax findings filings; and
- 2 amending RCW 83.100.160.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 83.100.160 and 1988 c 64 s 15 are each amended to read 5 as follows:
- 6 Upon filing findings under RCW 83.100.150, the ((clerk of the
- 7 superior court)) department of revenue shall give notice of the filing
- 8 to all persons interested in the proceeding by causing notice thereof
- 9 to be posted at the courthouse in the county in which the court is
- 10 located, and in addition thereto shall mail a copy of the notice to all
- 11 persons having an interest in property subject to the tax. The
- 12 <u>department of revenue is not required to conduct a search for persons</u>
- 13 interested in the proceedings or property. The department of revenue
- 14 must mail a copy of the notice only to persons of whom the department
- 15 has received actual notice as having an interest in the proceeding or
- 16 property, and, if a probate or administrative proceeding has been

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- 1 commenced in this state, to persons who are listed in the court file as
- 2 having an interest in the proceedings or property.

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