
SENATE BILL 6005

State of Washington

53rd Legislature

1994 Regular Session

By Senator A. Smith

Read first time 01/10/94. Referred to Committee on Law & Justice.

1 AN ACT Relating to references to the Internal Revenue Code; and
2 amending RCW 11.02.005, 83.100.020, and 83.110.010.

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

4 **Sec. 1.** RCW 11.02.005 and 1993 c 73 s 1 are each amended to read
5 as follows:

6 When used in this title, unless otherwise required from the
7 context:

8 (1) "Personal representative" includes executor, administrator,
9 special administrator, and guardian or limited guardian and special
10 representative.

11 (2) "Net estate" refers to the real and personal property of a
12 decedent exclusive of homestead rights, exempt property, the family
13 allowance and enforceable claims against, and debts of, the deceased or
14 the estate.

15 (3) "Representation" refers to a method of determining distribution
16 in which the takers are in unequal degrees of kinship with respect to
17 the intestate, and is accomplished as follows: After first determining
18 who, of those entitled to share in the estate, are in the nearest
19 degree of kinship, the estate is divided into equal shares, the number

1 of shares being the sum of the number of persons who survive the
2 intestate who are in the nearest degree of kinship and the number of
3 persons in the same degree of kinship who died before the intestate but
4 who left issue surviving the intestate; each share of a deceased person
5 in the nearest degree shall be divided among those of the intestate's
6 issue who survive the intestate and have no ancestor then living who is
7 in the line of relationship between them and the intestate, those more
8 remote in degree taking together the share which their ancestor would
9 have taken had he or she survived the intestate. Posthumous children
10 are considered as living at the death of their parent.

11 (4) "Issue" includes all the lawful lineal descendants of the
12 ancestor and all lawfully adopted children.

13 (5) "Degree of kinship" means the degree of kinship as computed
14 according to the rules of the civil law; that is, by counting upward
15 from the intestate to the nearest common ancestor and then downward to
16 the relative, the degree of kinship being the sum of these two counts.

17 (6) "Heirs" denotes those persons, including the surviving spouse,
18 who are entitled under the statutes of intestate succession to the real
19 and personal property of a decedent on the decedent's death intestate.

20 (7) "Real estate" includes, except as otherwise specifically
21 provided herein, all lands, tenements, and hereditaments, and all
22 rights thereto, and all interest therein possessed and claimed in fee
23 simple, or for the life of a third person.

24 (8) "Will" means an instrument validly executed as required by RCW
25 11.12.020 and includes all codicils.

26 (9) "Codicil" means an instrument that is validly executed in the
27 manner provided by this title for a will and that refers to an existing
28 will for the purpose of altering or changing the same, and which need
29 not be attached thereto.

30 (10) "Guardian" or "limited guardian" means a personal
31 representative of the person or estate of an incompetent or disabled
32 person as defined in RCW 11.88.010 and the term may be used in lieu of
33 "personal representative" wherever required by context.

34 (11) "Administrator" means a personal representative of the estate
35 of a decedent and the term may be used in lieu of "personal
36 representative" wherever required by context.

37 (12) "Executor" means a personal representative of the estate of a
38 decedent appointed by will and the term may be used in lieu of
39 "personal representative" wherever required by context.

1 (13) "Special administrator" means a personal representative of the
2 estate of a decedent appointed for limited purposes and the term may be
3 used in lieu of "personal representative" wherever required by context.

4 (14) "Trustee" means an original, added, or successor trustee and
5 includes the state, or any agency thereof, when it is acting as the
6 trustee of a trust to which chapter 11.98 RCW applies.

7 (15) "Internal Revenue Code" means the United States Internal
8 Revenue Code of 1986, as amended or renumbered on (~~July 25, 1993~~) the
9 effective date of this section.

10 (16) Words that import the singular number may also be applied to
11 the plural of persons and things.

12 (17) Words importing the masculine gender only may be extended to
13 females also.

14 **Sec. 2.** RCW 83.100.020 and 1993 c 73 s 9 are each amended to read
15 as follows:

16 As used in this chapter:

17 (1) "Decedent" means a deceased individual;

18 (2) "Department" means the department of revenue, the director of
19 that department, or any employee of the department exercising authority
20 lawfully delegated to him by the director;

21 (3) "Federal credit" means (a) for a transfer, the maximum amount
22 of the credit for state taxes allowed by section 2011 of the Internal
23 Revenue Code; and (b) for a generation-skipping transfer, the maximum
24 amount of the credit for state taxes allowed by section 2604 of the
25 Internal Revenue Code;

26 (4) "Federal return" means any tax return required by chapter 11 or
27 13 of the Internal Revenue Code;

28 (5) "Federal tax" means (a) for a transfer, a tax under chapter 11
29 of the Internal Revenue Code; and (b) for a generation-skipping
30 transfer, the tax under chapter 13 of the Internal Revenue Code;

31 (6) "Generation-skipping transfer" means a "generation-skipping
32 transfer" as defined and used in section 2611 of the Internal Revenue
33 Code;

34 (7) "Gross estate" means "gross estate" as defined and used in
35 section 2031 of the Internal Revenue Code;

36 (8) "Nonresident" means a decedent who was domiciled outside
37 Washington at his death;

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

6 (10) "Person required to file the federal return" means any person
7 required to file a return required by chapter 11 or 13 of the Internal
8 Revenue Code, such as the personal representative of an estate; or a
9 transferor, trustee, or beneficiary of a generation-skipping transfer;
10 or a qualified heir with respect to qualified real property, as defined
11 and used in section 2032A(c) of the Internal Revenue Code;

12 (11) "Property" means (a) for a transfer, property included in the
13 gross estate; and (b) for a generation-skipping transfer, all real and
14 personal property subject to the federal tax;

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

17 (13) "Transfer" means "transfer" as used in section 2001 of the
18 Internal Revenue Code, or a disposition or cessation of qualified use
19 as defined and used in section 2032A(c) of the Internal Revenue Code;

20 (14) "Trust" means "trust" under Washington law and any arrangement
21 described in section 2652 of the Internal Revenue Code; and

22 (15) "Internal Revenue Code" means the United States Internal
23 Revenue Code of 1986, as amended or renumbered on (~~July 25, 1993~~) the
24 effective date of this section.

25 **Sec. 3.** RCW 83.110.010 and 1993 c 73 s 10 are each amended to read
26 as follows:

27 As used in this chapter, the following terms have the meanings
28 indicated unless the context clearly requires otherwise.

29 (1) "Estate" means the gross estate of a decedent as determined for
30 the purpose of federal estate tax and the estate tax payable to this
31 state;

32 (2) "Excise tax" means the federal excise tax imposed by section
33 4980A(d) of the Internal Revenue Code, and interest and penalties
34 imposed in addition to the excise tax;

35 (3) "Fiduciary" means executor, administrator of any description,
36 and trustee;

1 (4) "Internal Revenue Code" means the United States Internal
2 Revenue Code of 1986, as amended or renumbered on (~~July 25, 1993~~) the
3 effective date of this section;

4 (5) "Person" means any individual, partnership, association, joint
5 stock company, corporation, government, political subdivision,
6 governmental agency, or local governmental agency;

7 (6) "Persons interested in retirement distributions" means any
8 person determined as of the date the excise tax is due, including a
9 personal representative, guardian, trustee, or beneficiary, entitled to
10 receive, or who has received, by reason of or following the death of a
11 decedent, any property or interest therein which constitutes a
12 retirement distribution as defined in section 4980A(e) of the Internal
13 Revenue Code, but this definition excludes any alternate payee under a
14 qualified domestic relations order as such terms are defined in section
15 414(p) of the Internal Revenue Code;

16 (7) "Person interested in the estate" means any person, including
17 a personal representative, guardian, or trustee, entitled to receive,
18 or who has received, from a decedent while alive or by reason of the
19 death of a decedent any property or interest therein included in the
20 decedent's taxable estate;

21 (8) "Qualified heir" means a person interested in the estate who is
22 entitled to receive, or who has received, an interest in qualified real
23 property;

24 (9) "Qualified real property" means real property for which the
25 election described in section 2032A of the Internal Revenue Code has
26 been made;

27 (10) "State" means any state, territory, or possession of the
28 United States, the District of Columbia, or the Commonwealth of Puerto
29 Rico; and

30 (11) "Tax" means the federal estate tax, the excise tax defined in
31 subsection (2) of this section, and the estate tax payable to this
32 state and interest and penalties imposed in addition to the tax.

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