
SENATE BILL 5198

State of Washington

56th Legislature

1999 Regular Session

By Senators Johnson and Kline

Read first time 01/15/1999. Referred to Committee on Judiciary.

1 AN ACT Relating to updating the probate and trust law to comport
2 with Internal Revenue Code language; and amending RCW 11.108.060.

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

4 **Sec. 1.** RCW 11.108.060 and 1997 c 252 s 86 are each amended to
5 read as follows:

6 For an estate that exceeds the amount exempt from tax by virtue of
7 the ((unified)) credit under section 2010 of the Internal Revenue Code,
8 if taking into account applicable adjusted taxable gifts as defined in
9 section 2001(b) of the Internal Revenue Code, any marital deduction
10 gift that is conditioned upon the transferor's spouse surviving the
11 transferor for a period of more than six months, is governed by the
12 following:

13 (1) A survivorship requirement expressed in the governing
14 instrument in excess of six months, other than survival by a spouse of
15 a common disaster resulting in the death of the transferor, does not
16 apply to property passing under the marital deduction gift, and for the
17 gift, the survivorship requirement is limited to a six-month period
18 beginning with the transferor's death.

1 (2) The property that is the subject of the marital deduction gift
2 must be held in a trust meeting the requirements of section 2056(b)(7)
3 of the Internal Revenue Code the corpus of which must: (a) Pass as
4 though the spouse failed to survive the transferor if the spouse, in
5 fact, fails to survive the term specified in the governing instrument;
6 and (b) pass to the spouse under the terms of the governing instrument
7 if the spouse, in fact, survives the term specified in the governing
8 instrument.

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