
SENATE BILL 5418

State of Washington

58th Legislature

2003 Regular Session

By Senators Sheahan, Johnson, T. Sheldon, Rossi, Reardon, Parlette, Schmidt, Shin, Horn, Haugen, Mulliken, Prentice, Stevens, Swecker, McCaslin, Benton, Roach, Winsley, Esser and Oke

Read first time 01/24/2003. Referred to Committee on Ways & Means.

1 AN ACT Relating to updating state law to conform to changes in
2 federal estate tax; amending RCW 83.100.020; and creating a new
3 section.

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

5 **Sec. 1.** RCW 83.100.020 and 2001 c 320 s 15 are each amended to
6 read as follows:

7 As used in this chapter:

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

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

12 (3) "Federal credit" means (a) for a transfer, the maximum amount
13 of the credit for state taxes allowed by section 2011 of the Internal
14 Revenue Code; and (b) for a generation-skipping transfer, the maximum
15 amount of the credit for state taxes allowed by section 2604 of the
16 Internal Revenue Code;

17 (4) "Federal return" means any tax return required by chapter 11 or
18 13 of the Internal Revenue Code;

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

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

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

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

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

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

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

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

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

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

32 (15) "Internal Revenue Code" means, for the purposes of this
33 chapter and RCW 83.110.010, the United States Internal Revenue Code of
34 1986, as amended or renumbered as of January 1, (~~(2001)~~) 2002.

35 NEW SECTION. **Sec. 2.** Section 1 of this act applies retroactively
36 to January 1, 2002.

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