

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE SENATE BILL 6851**

Chapter 269, Laws of 2008

60th Legislature  
2008 Regular Session

REAL PROPERTY TRANSFER--INHERITANCE--TAX EXEMPTION

EFFECTIVE DATE: 06/12/08

Passed by the Senate March 12, 2008  
YEAS 47 NAYS 2

BRAD OWEN

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**President of the Senate**

Passed by the House March 12, 2008  
YEAS 91 NAYS 6

FRANK CHOPP

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**Speaker of the House of Representatives**

Approved March 31, 2008, 11:46 a.m.

CHRISTINE GREGOIRE

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**Governor of the State of Washington**

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6851** as passed by the Senate and the House of Representatives on the dates hereon set forth.

THOMAS HOEMANN

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**Secretary**

FILED

April 1, 2008

**Secretary of State  
State of Washington**

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**SUBSTITUTE SENATE BILL 6851**

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AS AMENDED BY THE HOUSE

Passed Legislature - 2008 Regular Session

**State of Washington                      60th Legislature                      2008 Regular Session**

**By** Senate Ways & Means (originally sponsored by Senators Prentice and Haugen)

READ FIRST TIME 02/08/08.

1            AN ACT Relating to the documentation required in order to obtain a  
2 real estate excise tax exemption at the time of inheritance; and adding  
3 a new section to chapter 82.45 RCW.

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

5            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.45 RCW  
6 to read as follows:

7            In order to receive an exemption from the tax in this chapter on  
8 real property transferred as a result of inheritance under RCW  
9 82.45.010(3)(a), the following documentation must be provided:

10            (1) If the property is being transferred under the terms of a  
11 community property agreement, a copy of the recorded agreement and a  
12 certified copy of the death certificate;

13            (2) If the property is being transferred under the terms of a trust  
14 instrument, a certified copy of the death certificate and a copy of the  
15 trust instrument showing the authority of the grantor;

16            (3) If the property is being transferred under the terms of a  
17 probated will, a certified copy of the letters testamentary or in the  
18 case of intestate administration, a certified copy of the letters of

1 administration showing that the grantor is the court-appointed  
2 executor, executrix, or administrator, and a certified copy of the  
3 death certificate;

4 (4) In the case of joint tenants with right of survivorship and  
5 remainder interests, a certified copy of the death certificate is  
6 recorded to perfect title;

7 (5) If the property is being transferred pursuant to a court order,  
8 a certified copy of the court order requiring the transfer, and  
9 confirming that the grantor is required to do so under the terms of the  
10 order; or

11 (6) If the community property interest of the decedent is being  
12 transferred to a surviving spouse or surviving domestic partner absent  
13 the documentation set forth in subsections (1) through (5) of this  
14 section, a certified copy of the death certificate and a signed  
15 affidavit from the surviving spouse or surviving domestic partner  
16 affirming that he or she is the sole and rightful heir to the property.

Passed by the Senate March 12, 2008.

Passed by the House March 12, 2008.

Approved by the Governor March 31, 2008.

Filed in Office of Secretary of State April 1, 2008.