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**HOUSE BILL 1867**

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**State of Washington**

**68th Legislature**

**2024 Regular Session**

**By** Representatives Walen, Chapman, and Santos

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1 AN ACT Relating to eliminating the estate tax filing requirement  
2 for certain estates involving a qualifying familial residence;  
3 amending RCW 83.100.050; and creating new sections.

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

5 **Sec. 1.** RCW 83.100.050 and 2017 c 323 s 601 are each amended to  
6 read as follows:

7 (1) ((A)) Except as provided in subsection (7) of this section, a  
8 Washington return must be filed if the gross estate equals or exceeds  
9 the applicable exclusion amount.

10 (2) If a Washington return is required as provided in subsection  
11 (1) of this section:

12 (a) A person required to file a federal return must file with the  
13 department on or before the date the federal return is required to be  
14 filed, including any extension of time for filing under subsection  
15 (4) or (6) of this section, a Washington return for the tax due under  
16 this chapter.

17 (b) If no federal return is required to be filed, a taxpayer  
18 shall file with the department on or before the date a federal return  
19 would have been required to be filed, including any extension of time  
20 for filing under subsection (5) or (6) of this section, a Washington  
21 return for the tax due under this chapter.

1 (3) A Washington return delivered to the department by United  
2 States mail is considered to have been received by the department on  
3 the date of the United States postmark stamped on the cover in which  
4 the return is mailed, if the postmark date is within the time allowed  
5 for filing the Washington return, including extensions.

6 (4) In addition to the Washington return required to be filed in  
7 subsection (2) of this section, a person must file with the  
8 department on or before the date the federal return is or would have  
9 been required to be filed all supporting documentation for completed  
10 Washington return schedules, and, if a federal return has been filed,  
11 a copy of the federal return. If the person required to file the  
12 federal return has obtained an extension of time for filing the  
13 federal return, the person must file the Washington return within the  
14 same time period and in the same manner as provided for the federal  
15 return. A copy of the federal extension must be filed with the  
16 department on or before the date the Washington return is due, not  
17 including any extension of time for filing, or within thirty days of  
18 issuance, whichever is later.

19 (5) A person may obtain an extension of time for filing the  
20 Washington return as provided by rule of the department, if the  
21 person is required to file a Washington return under subsection (2)  
22 of this section, but is not required to file a federal return.

23 (6) During a state of emergency declared under RCW 43.06.010(12),  
24 the department, on its own motion or at the request of any taxpayer  
25 affected by the emergency, may extend the time for filing a  
26 Washington return under this section as the department deems proper.

27 (7)(a) A Washington return is not required to be filed for a  
28 decedent's estate if:

29 (i) The estate is not otherwise required to file an estate tax  
30 return to claim a specific election;

31 (ii) The decedent was survived by a spouse, and the decedent's  
32 qualifying family residence included in the decedent's gross estate  
33 passed from the decedent to the spouse, consistent with section 2056  
34 of the internal revenue code; and

35 (iii) The value of the decedent's gross estate less the value of  
36 the decedent's interest in a qualifying family residence that is  
37 included in the value of the decedent's gross estate is less than the  
38 applicable exclusion amount.

39 (b) The following definitions apply to this subsection:

1 (i) "Principal place of residence" means a residence that, except  
2 as otherwise provided in this subsection (7)(b)(i), has been occupied  
3 by both the decedent and the decedent's spouse or domestic partner  
4 for more than six months of the 12 months immediately preceding the  
5 decedent's date of death. "Principal place of residence" also means a  
6 residence of the decedent and the decedent's spouse or domestic  
7 partner when, during the six-month period immediately preceding the  
8 decedent's date of death, the decedent, the decedent's spouse or  
9 domestic partner, or both the decedent and decedent's spouse or  
10 domestic partner, were confined to a hospital, nursing home, assisted  
11 living facility, adult family home, or home of a relative of the  
12 decedent or decedent's spouse or domestic partner for purposes of  
13 long-term care if the decedent and the decedent's spouse or domestic  
14 partner did not occupy any other residence for more than six months  
15 of the 12 months immediately preceding the decedent's date of death,  
16 and during the six-month period immediately preceding the decedent's  
17 date of death:

18 (A) The residence was temporarily unoccupied;

19 (B) The residence was occupied by either or both (I) the  
20 decedent's spouse or domestic partner, or (II) a person financially  
21 dependent on the decedent or the decedent's spouse or domestic  
22 partner for support; or

23 (C) The residence or portion of the residence was rented for the  
24 purposes of paying costs related to the care of the decedent or the  
25 decedent's spouse or domestic partner in a nursing home, hospital,  
26 assisted living facility, or adult family home.

27 (ii) "Qualifying family residence" means the principal place of  
28 residence of the marital community or domestic partnership at the  
29 decedent's date of death.

30 (iii) "Relative" has the same meaning as "member of the family"  
31 in RCW 83.100.046.

32 (iv) "Residence" means a single-family dwelling unit, whether  
33 such unit is separate or part of a multiunit dwelling, including the  
34 land on which such dwelling stands, regardless of whether ownership  
35 of the single-family dwelling unit and land on which the dwelling  
36 unit stands is vested in the same person. "Residence" includes:

37 (A) A single-family dwelling unit in a cooperative housing  
38 association, corporation, or partnership, when the decedent has an  
39 ownership share in such entity;

1       (B) A single-family dwelling unit situated upon lands the fee of  
2 which is vested in or held in trust by the United States or any of  
3 its instrumentalities, a federally recognized Indian tribe, a state  
4 of the United States or any of its political subdivisions, or a  
5 municipal corporation;

6       (C) A single-family dwelling unit consisting of a manufactured/  
7 mobile home or park model that has substantially lost its identity as  
8 a mobile unit by virtue of it being fixed in location and placed on a  
9 foundation with fixed pipe connections with sewer, water, or other  
10 utilities; and

11       (D) A single-family dwelling unit consisting of a floating home  
12 as defined in RCW 82.45.032.

13       NEW SECTION. Sec. 2. This act applies to decedents dying on or  
14 after January 1, 2025.

15       NEW SECTION. Sec. 3. RCW 82.32.805 and 82.32.808 do not apply  
16 to this act.

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