

CERTIFICATION OF ENROLLMENT

HOUSE BILL 1867

68th Legislature
2024 Regular Session

Passed by the House January 31, 2024
Yeas 97 Nays 0

**Speaker of the House of
Representatives**

Passed by the Senate March 1, 2024
Yeas 49 Nays 0

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 1867** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

HOUSE BILL 1867

Passed Legislature - 2024 Regular Session

State of Washington

68th Legislature

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By Representatives Walen, Chapman, and Santos

Prefiled 12/05/23. Read first time 01/08/24. Referred to Committee on Finance.

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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