

ESB 6347 - H AMD 2662

By Representative Stokesbary

ADOPTED 03/11/2026

1 On page 1, at the beginning of line 4, insert the following:

2

3 **"Sec. 1.** RCW 83.100.020 and 2025 c 421 s 201 are each amended
4 to read as follows:

5 The definitions in this section apply throughout this chapter
6 unless the context clearly requires otherwise.

7 (1)(a) The applicable exclusion amount for the decedent's estate
8 is the applicable exclusion amount in effect as of the date of the
9 decedent's death. "Applicable exclusion amount" means:

10 (i) \$1,500,000 for decedents dying before January 1, 2006;

11 (ii) \$2,000,000 for estates of decedents dying on or after
12 January 1, 2006, and before January 1, 2014;

13 (iii) \$2,012,000 for estates of decedents dying on or after
14 January 1, 2014, and before January 1, 2015;

15 (iv) \$2,054,000 for estates of decedents dying on or after
16 January 1, 2015, and before January 1, 2016;

17 (v) \$2,079,000 for estates of decedents dying on or after
18 January 1, 2016, but before January 1, 2017;

19 (vi) \$2,129,000 for estates of decedents dying on or after
20 January 1, 2017, but before January 1, 2018;

21 (vii) \$2,193,000 for estates of decedents dying on or after July
22 1, 2018, but before July 1, 2025;

23 (viii) \$3,000,000 for estates of decedents dying on or after
24 July 1, 2025, but before January 1, 2026; (~~and~~)

25 (ix) \$3,076,000 for estates of decedents dying on or after
26 January 1, 2026, but before July 1, 2026;

27

1 (x) \$3,000,000 for estates of decedents dying on or after July
2 1, 2026; and

3 (xi) For estates of decedents dying in calendar year ~~((2026))~~
4 2027 and each calendar year thereafter, the amount in (a)(viii) of
5 this subsection must be adjusted annually, except as otherwise
6 provided in this subsection (1)(a)~~((ix))~~ (xi). The annual
7 adjustment is determined by multiplying \$3,000,000 by the sum of one
8 and the percentage by which the most recent October consumer price
9 index exceeds the consumer price index for October 2024, and
10 rounding the result to the nearest \$1,000. No adjustment is made for
11 a calendar year if the adjustment would result in the same or a
12 lesser applicable exclusion amount than the applicable exclusion
13 amount for the immediately preceding calendar year.

14 (b) For purposes of this subsection (1), "consumer price index"
15 means the consumer price index for all urban consumers, all items,
16 for the Seattle-Tacoma-Bremerton metropolitan area as calculated by
17 the United States bureau of labor statistics. ~~((For the purposes of~~
18 ~~this subsection (1)(b), "Seattle metropolitan area" means the~~
19 ~~geographic area sample that includes Seattle and surrounding areas.))~~

20 (2) "Decedent" means a deceased individual.

21 (3) "Department" means the department of revenue, the director
22 of that department, or any employee of the department exercising
23 authority lawfully delegated to him or her by the director.

24 (4) "Federal return" means any tax return required by chapter 11
25 of the internal revenue code.

26 (5) "Federal tax" means a tax under chapter 11 of the internal
27 revenue code.

28 (6) "Federal taxable estate" means the taxable estate as
29 determined under chapter 11 of the internal revenue code without
30 regard to: (a) The termination of the federal estate tax under
31 section 2210 of the internal revenue code or any other provision of
32 law, and (b) the deduction for state estate, inheritance, legacy, or
33 succession taxes allowable under section 2058 of the internal
34 revenue code.

1 (7) "Gross estate" means "gross estate" as defined and used in
2 section 2031 of the internal revenue code.

3 (8) "Internal revenue code" means the United States internal
4 revenue code of 1986, as amended or renumbered as of January 1, 2005.

5 (9) "Person" means any individual, estate, trust, receiver,
6 cooperative association, club, corporation, company, firm,
7 partnership, joint venture, syndicate, or other entity and, to the
8 extent permitted by law, any federal, state, or other governmental
9 unit or subdivision or agency, department, or instrumentality thereof.

10 (10) "Person required to file the federal return" means any
11 person required to file a return required by chapter 11 of the
12 internal revenue code, such as the personal representative of an
13 estate.

14 (11) "Property" means property included in the gross estate.

15 (12) "Resident" means a decedent who was domiciled in Washington
16 at time of death.

17 (13) "Taxpayer" means a person upon whom tax is imposed under
18 this chapter, including an estate or a person liable for tax under
19 RCW 83.100.120.

20 (14) "Transfer" means "transfer" as used in section 2001 of the
21 internal revenue code and includes any shifting upon death of the
22 economic benefit in property or any power or legal privilege
23 incidental to the ownership or enjoyment of property. However,
24 "transfer" does not include a qualified heir disposing of an
25 interest in property qualifying for a deduction under RCW 83.100.046
26 or ceasing to use the property for farming purposes.

27 (15) "Washington taxable estate" means the federal taxable
28 estate and includes, but is not limited to, the value of any
29 property included in the gross estate under section 2044 of the
30 internal revenue code, regardless of whether the decedent's interest
31 in such property was acquired before May 17, 2005, (a) plus amounts
32 required to be added to the Washington taxable estate under RCW
33 83.100.047, (b) less: (i) The applicable exclusion amount under
34 subsection (1) of this section; (ii) the amount of any deduction

1 allowed under RCW 83.100.046; (iii) amounts allowed to be deducted
2 from the Washington taxable estate under RCW 83.100.047; and (iv)
3 the amount of any deduction allowed under RCW 83.100.048."

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5

6 Renumber the remaining sections consecutively and correct any
7 internal references accordingly.

8

EFFECT: Returns the exclusion amount to \$3,000,000 for
decedents dying on or after July 1, 2026. Changes the Consumer
Price Index (CPI) reference to CPI for the Seattle-Tacoma-Bremerton
metropolitan area.

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