
ENGROSSED SENATE BILL 6347

State of Washington **69th Legislature** **2026 Regular Session**

By Senators Kauffman, Slatter, Dhingra, and Lias

Read first time 02/04/26. Referred to Committee on Ways & Means.

1 AN ACT Relating to undoing certain changes to the estate tax; and
2 amending RCW 83.100.040.

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

4 **Sec. 1.** RCW 83.100.040 and 2025 c 421 s 202 are each amended to
5 read as follows:

6 (1) A tax in an amount computed as provided in this section is
7 imposed on every transfer of property located in Washington. For the
8 purposes of this section, any intangible property owned by a resident
9 is located in Washington.

10 (2) (a) (i) For estates of decedents dying before July 1, 2025,
11 except as provided in (b) of this subsection, the amount of tax is
12 the amount provided in the following table:

If Washington Taxable		The amount of Tax Equals		Of Washington
				Taxable Estate Value
Estate is at least	But Less Than	Initial Tax Amount	Plus Tax Rate %	Greater than
\$0	\$1,000,000	\$0	10.00%	\$0
\$1,000,000	\$2,000,000	\$100,000	14.00%	\$1,000,000
\$2,000,000	\$3,000,000	\$240,000	15.00%	\$2,000,000

1	\$3,000,000	\$4,000,000	\$390,000	16.00%	\$3,000,000
2	\$4,000,000	\$6,000,000	\$550,000	18.00%	\$4,000,000
3	\$6,000,000	\$7,000,000	\$910,000	19.00%	\$6,000,000
4	\$7,000,000	\$9,000,000	\$1,100,000	19.50%	\$7,000,000
5	\$9,000,000		\$1,490,000	20.00%	\$9,000,000

6 (ii) For estates of decedents dying on or after July 1, 2025, but
7 before July 1, 2026, except as provided in (b) of this subsection,
8 the amount of tax is the amount provided in the following table:

9					Of Washington
10					Taxable Estate Value
11	If Washington Taxable	The amount of Tax Equals			Greater than
12	Estate is at least	But Less Than	Initial Tax Amount	Plus Tax Rate %	
13	\$0	\$1,000,000	\$0	10.00%	\$0
14	\$1,000,000	\$2,000,000	\$100,000	15.00%	\$1,000,000
15	\$2,000,000	\$3,000,000	\$250,000	17.00%	\$2,000,000
16	\$3,000,000	\$4,000,000	\$420,000	19.00%	\$3,000,000
17	\$4,000,000	\$6,000,000	\$610,000	23.00%	\$4,000,000
18	\$6,000,000	\$7,000,000	\$1,070,000	26.00%	\$6,000,000
19	\$7,000,000	\$9,000,000	\$1,330,000	30.00%	\$7,000,000
20	\$9,000,000		\$1,930,000	35.00%	\$9,000,000

21 (iii) For estates of decedents dying on or after July 1, 2026,
22 except as provided in (b) of this subsection, the amount of tax is
23 the amount provided in the following table:

24					Of Washington
25					Taxable Estate Value
26	<u>If Washington Taxable</u>	<u>The amount of Tax Equals</u>			<u>Greater than</u>
27	<u>Estate is at least</u>	<u>But Less Than</u>	<u>Initial Tax Amount</u>	<u>Plus Tax Rate %</u>	
28	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$0</u>	<u>10.00%</u>	<u>\$0</u>
29	<u>\$1,000,000</u>	<u>\$2,000,000</u>	<u>\$100,000</u>	<u>14.00%</u>	<u>\$1,000,000</u>
30	<u>\$2,000,000</u>	<u>\$3,000,000</u>	<u>\$240,000</u>	<u>15.00%</u>	<u>\$2,000,000</u>
31	<u>\$3,000,000</u>	<u>\$4,000,000</u>	<u>\$390,000</u>	<u>16.00%</u>	<u>\$3,000,000</u>
32	<u>\$4,000,000</u>	<u>\$6,000,000</u>	<u>\$550,000</u>	<u>18.00%</u>	<u>\$4,000,000</u>
33	<u>\$6,000,000</u>	<u>\$7,000,000</u>	<u>\$910,000</u>	<u>19.00%</u>	<u>\$6,000,000</u>

1	<u>\$7,000,000</u>	<u>\$9,000,000</u>	<u>\$1,100,000</u>	<u>19.50%</u>	<u>\$7,000,000</u>
2	<u>\$9,000,000</u>		<u>\$1,490,000</u>	<u>20.00%</u>	<u>\$9,000,000</u>

3 (b) If any property in the decedent's estate is located outside
4 of Washington, the amount of tax is the amount determined in (a) of
5 this subsection multiplied by a fraction. The numerator of the
6 fraction is the value of the property located in Washington. The
7 denominator of the fraction is the value of the decedent's gross
8 estate. Property qualifying for a deduction under RCW 83.100.046 must
9 be excluded from the numerator and denominator of the fraction.

10 (3) The tax imposed under this section is a stand-alone estate
11 tax that incorporates only those provisions of the internal revenue
12 code as amended or renumbered as of January 1, 2005, that do not
13 conflict with the provisions of this chapter. The tax imposed under
14 this chapter is independent of any federal estate tax obligation and
15 is not affected by termination of the federal estate tax.

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