

CERTIFICATION OF ENROLLMENT

ENGROSSED SENATE BILL 6347

69th Legislature
2026 Regular Session

Passed by the Senate March 12, 2026
Yeas 39 Nays 10

President of the Senate

Passed by the House March 11, 2026
Yeas 85 Nays 8

**Speaker of the House of
Representatives**

Approved

Governor of the State of Washington

CERTIFICATE

I, Sarah Bannister, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **ENGROSSED SENATE BILL 6347** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

**Secretary of State
State of Washington**

ENGROSSED SENATE BILL 6347

AS AMENDED BY THE HOUSE

Passed Legislature - 2026 Regular Session

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 83.100.020 and 83.100.040.

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

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

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

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

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

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

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

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

18 (v) \$2,079,000 for estates of decedents dying on or after January
19 1, 2016, but before January 1, 2017;

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

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

3 (viii) \$3,000,000 for estates of decedents dying on or after July
4 1, 2025, but before January 1, 2026; (~~and~~)

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

7 (x) \$3,000,000 for estates of decedents dying on or after July 1,
8 2026; and

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

20 (b) For purposes of this subsection (1), "consumer price index"
21 means the consumer price index for all urban consumers, all items,
22 for the Seattle-Tacoma-Bremerton metropolitan area as calculated by
23 the United States bureau of labor statistics. (~~For the purposes of~~
24 ~~this subsection (1)(b), "Seattle metropolitan area" means the~~
25 ~~geographic area sample that includes Seattle and surrounding areas.))~~

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

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

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

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

34 (6) "Federal taxable estate" means the taxable estate as
35 determined under chapter 11 of the internal revenue code without
36 regard to: (a) The termination of the federal estate tax under
37 section 2210 of the internal revenue code or any other provision of
38 law, and (b) the deduction for state estate, inheritance, legacy, or
39 succession taxes allowable under section 2058 of the internal revenue
40 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
10 thereof.

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

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

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

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

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

28 (15) "Washington taxable estate" means the federal taxable estate
29 and includes, but is not limited to, the value of any property
30 included in the gross estate under section 2044 of the internal
31 revenue code, regardless of whether the decedent's interest in such
32 property was acquired before May 17, 2005, (a) plus amounts required
33 to be added to the Washington taxable estate under RCW 83.100.047,
34 (b) less: (i) The applicable exclusion amount under subsection (1) of
35 this section; (ii) the amount of any deduction allowed under RCW
36 83.100.046; (iii) amounts allowed to be deducted from the Washington
37 taxable estate under RCW 83.100.047; and (iv) the amount of any
38 deduction allowed under RCW 83.100.048.

1 **Sec. 2.** RCW 83.100.040 and 2025 c 421 s 202 are each amended to
 2 read as follows:

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

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

If Washington Taxable		The amount of Tax Equals		Of Washington Taxable Estate Value Greater than
Estate is at least	But Less Than	Initial Tax Amount	Plus Tax Rate %	
\$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
\$3,000,000	\$4,000,000	\$390,000	16.00%	\$3,000,000
\$4,000,000	\$6,000,000	\$550,000	18.00%	\$4,000,000
\$6,000,000	\$7,000,000	\$910,000	19.00%	\$6,000,000
\$7,000,000	\$9,000,000	\$1,100,000	19.50%	\$7,000,000
\$9,000,000		\$1,490,000	20.00%	\$9,000,000

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

If Washington Taxable		The amount of Tax Equals		Of Washington Taxable Estate Value Greater than
Estate is at least	But Less Than	Initial Tax Amount	Plus Tax Rate %	
\$0	\$1,000,000	\$0	10.00%	\$0
\$1,000,000	\$2,000,000	\$100,000	15.00%	\$1,000,000
\$2,000,000	\$3,000,000	\$250,000	17.00%	\$2,000,000
\$3,000,000	\$4,000,000	\$420,000	19.00%	\$3,000,000
\$4,000,000	\$6,000,000	\$610,000	23.00%	\$4,000,000
\$6,000,000	\$7,000,000	\$1,070,000	26.00%	\$6,000,000

1	\$7,000,000	\$9,000,000	\$1,330,000	30.00%	\$7,000,000
2	\$9,000,000		\$1,930,000	35.00%	\$9,000,000

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

<u>If Washington Taxable</u>		<u>The amount of Tax Equals</u>		<u>Of Washington</u>	
				<u>Taxable Estate Value</u>	
				<u>Greater than</u>	
<u>Estate is at least</u>	<u>But Less Than</u>	<u>Initial Tax Amount</u>	<u>Plus Tax Rate %</u>		
10	<u>\$0</u>	<u>\$1,000,000</u>	<u>\$0</u>	<u>10.00%</u>	<u>\$0</u>
11	<u>\$1,000,000</u>	<u>\$2,000,000</u>	<u>\$100,000</u>	<u>14.00%</u>	<u>\$1,000,000</u>
12	<u>\$2,000,000</u>	<u>\$3,000,000</u>	<u>\$240,000</u>	<u>15.00%</u>	<u>\$2,000,000</u>
13	<u>\$3,000,000</u>	<u>\$4,000,000</u>	<u>\$390,000</u>	<u>16.00%</u>	<u>\$3,000,000</u>
14	<u>\$4,000,000</u>	<u>\$6,000,000</u>	<u>\$550,000</u>	<u>18.00%</u>	<u>\$4,000,000</u>
15	<u>\$6,000,000</u>	<u>\$7,000,000</u>	<u>\$910,000</u>	<u>19.00%</u>	<u>\$6,000,000</u>
16	<u>\$7,000,000</u>	<u>\$9,000,000</u>	<u>\$1,100,000</u>	<u>19.50%</u>	<u>\$7,000,000</u>
17	<u>\$9,000,000</u>		<u>\$1,490,000</u>	<u>20.00%</u>	<u>\$9,000,000</u>

18 (b) If any property in the decedent's estate is located outside
19 of Washington, the amount of tax is the amount determined in (a) of
20 this subsection multiplied by a fraction. The numerator of the
21 fraction is the value of the property located in Washington. The
22 denominator of the fraction is the value of the decedent's gross
23 estate. Property qualifying for a deduction under RCW 83.100.046 must
24 be excluded from the numerator and denominator of the fraction.

25 (3) The tax imposed under this section is a stand-alone estate
26 tax that incorporates only those provisions of the internal revenue
27 code as amended or renumbered as of January 1, 2005, that do not
28 conflict with the provisions of this chapter. The tax imposed under
29 this chapter is independent of any federal estate tax obligation and
30 is not affected by termination of the federal estate tax.

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