

CERTIFICATION OF ENROLLMENT

**ENGROSSED SENATE BILL 6347**

Chapter 209, Laws of 2026

69th Legislature  
2026 Regular Session

ESTATE TAX—EXCLUSION AMOUNT AND RATE

EFFECTIVE DATE: June 11, 2026

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

DENNY HECK

**President of the Senate**

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

LAURIE JINKINS

**Speaker of the House of  
Representatives**

Approved March 24, 2026 2:21 PM

BOB FERGUSON

**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.

SARAH BANNISTER

**Secretary**

FILED

March 25, 2026

**Secretary of State  
State of Washington**

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**ENGROSSED SENATE BILL 6347**

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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:

6		7		8	
		<u>The amount of Tax Equals</u>		<u>Of Washington</u>	
9				Taxable Estate Value	
<u>If Washington Taxable</u>				<u>Greater than</u>	
10	11	12	13	14	15
<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.

Passed by the Senate March 12, 2026.  
Passed by the House March 11, 2026.  
Approved by the Governor March 24, 2026.  
Filed in Office of Secretary of State March 25, 2026.

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