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**HOUSE BILL 1245**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Representative Orcutt

1 AN ACT Relating to repealing the state estate tax; creating new  
2 sections; repealing RCW 83.100.040; and providing an effective date.

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

4 NEW SECTION. **Sec. 1.** The legislature finds that it takes the  
5 department of revenue a year or more to process estate tax documents,  
6 leaving many surviving spouses and children of the deceased unable to  
7 find closure over the loss of a loved one, thus delaying the healing  
8 process by a year or more. The legislature further finds that this  
9 area of taxation is one where it is difficult to recruit and maintain  
10 adequate staffing levels to process estate tax documents in a timely  
11 manner. In order to address these concerns, the legislature  
12 determines it is in the best interest of the state and surviving  
13 spouses and children of deceased individuals to eliminate the tax on  
14 estates.

15 NEW SECTION. **Sec. 2.** RCW 83.100.040 (Estate tax imposed—Amount  
16 of tax) and 2013 2nd sp.s. c 2 s 4, 2010 c 106 s 234, 2005 c 516 s 3,  
17 1988 c 64 s 4, & 1981 2nd ex.s. c 7 s 83.100.040 are each repealed.

18 NEW SECTION. **Sec. 3.** This act applies to estates of decedents  
19 dying on or after August 1, 2021.

1        NEW SECTION.    **Sec. 4.**    This act takes effect August 1, 2021.

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