

**SB 6309 - DIGEST**

Provides that the department may collect the generation-skipping transfer tax under this act, including interest and penalties, and shall represent this state in all matters pertaining to the same, either before courts or in any other manner. At any time after the Washington return is due, the department may file its findings regarding the amount of the tax, the federal credit, the person required to file the federal return, and all persons having an interest in property subject to the tax with the clerk of the superior court in the matter of the trust or the estate of the decedent, if any, or, if no trust, probate or administration proceedings have been commenced in any court of this state, of any superior court which has jurisdiction over the property. Such a court first acquiring jurisdiction shall retain jurisdiction to the exclusion of every other court.

Repeals RCW 83.100.046, 83.100.047, and 83.100.095.

Repeals 2005 c 516 s 1 (uncodified).