
SUBSTITUTE SENATE BILL 6851

State of Washington

60th Legislature

2008 Regular Session

By Senate Ways & Means (originally sponsored by Senators Prentice and Haugen)

READ FIRST TIME 02/08/08.

1 AN ACT Relating to the documentation required in order to obtain a
2 real estate excise tax exemption at the time of inheritance; and adding
3 a new section to chapter 82.45 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.45 RCW
6 to read as follows:

7 In order to receive an exemption from the tax in this chapter on
8 real property transferred as a result of inheritance under RCW
9 82.45.010(3)(a), the following documentation must be provided:

10 (1) If the property is being transferred under the terms of a
11 community property agreement, a copy of the recorded agreement and a
12 certified copy of the death certificate;

13 (2) If the property is being transferred under the terms of a trust
14 instrument, a certified copy of the death certificate and a copy of the
15 trust instrument showing the authority of the grantor;

16 (3) If the property is being transferred under the terms of a
17 probated will, a certified copy of the letters testamentary or in the
18 case of intestate administration, a certified copy of the letters of

1 administration showing that the grantor is the court-appointed
2 executor, executrix, or administrator, and a certified copy of the
3 death certificate;

4 (4) In the case of joint tenants with right of survivorship and
5 remainder interests, a certified copy of the death certificate is
6 recorded to perfect title;

7 (5) If the property is being transferred pursuant to a court order,
8 a certified copy of the court order requiring the transfer, and
9 confirming that the grantor is required to do so under the terms of the
10 order; or

11 (6) If the community property interest of the decedent is being
12 transferred to a surviving spouse absent the documentation set forth in
13 subsections (1) through (5) of this section, a certified copy of the
14 death certificate and a signed affidavit from the surviving spouse
15 affirming that he or she is the sole and rightful heir to the property.

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