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SENATE BILL 6851

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State of Washington                      60th Legislature                      2008 Regular Session

By Senators Prentice and Haugen

Read first time 01/28/08. Referred to Committee on Ways & Means.

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  
14 testamentary trust without probate, a certified copy of the death  
15 certificate and a copy of the trust agreement showing the authority of  
16 the grantor;

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

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