

CERTIFICATION OF ENROLLMENT

SUBSTITUTE SENATE BILL 6851

60th Legislature
2008 Regular Session

Passed by the Senate March 12, 2008
YEAS 47 NAYS 2

President of the Senate

Passed by the House March 12, 2008
YEAS 91 NAYS 6

Speaker of the House of Representatives

Approved

Governor of the State of Washington

CERTIFICATE

I, Thomas Hoemann, Secretary of the Senate of the State of Washington, do hereby certify that the attached is **SUBSTITUTE SENATE BILL 6851** as passed by the Senate and the House of Representatives on the dates hereon set forth.

Secretary

FILED

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 6851

AS AMENDED BY THE HOUSE

Passed Legislature - 2008 Regular Session

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 or surviving domestic partner absent
13 the documentation set forth in subsections (1) through (5) of this
14 section, a certified copy of the death certificate and a signed
15 affidavit from the surviving spouse or surviving domestic partner
16 affirming that he or she is the sole and rightful heir to the property.

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