



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information:

WAC 458-57-105 *Nature of estate tax, definitions;* and
WAC 458-57-115 *Valuation of property, property subject to estate tax, and how to calculate the tax.*

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: November 22, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department is proposing to amend these rules to recognize provisions of SSB 6831 (Chapter 11, Laws of 2010). The changes explain that during calendar year 2010, if the federal estate tax terminates and no federal estate tax is in effect for any part of the calendar year, then a will or trust of a decedent who dies during that part of 2010 using a formula clause based on this federal law will be deemed to refer to the federal estate tax and generation-skipping transfer tax as they applied on December 31, 2009, unless decedent clearly manifests a contrary intention.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To recognize 2010 legislation.

Statutory authority for adoption: RCW 82.32.300, and 82.01.060(2), and 84.33.096

Statute being implemented: Chapter 83.100 RCW & SSB 6831 (Chapter 11, Laws of 2010)

Is rule necessary because of a:

- | | | |
|-------------------------|------------------------------|--|
| Federal Law? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| Federal Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |
| State Court Decision? | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No |

If yes, CITATION:

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: September 13, 2010

TIME: 8:48 AM

WSR 10-19-042

Date

September 13, 2010

Name Alan R. Lynn

Signature

Title Rules Coordinator

Name of proponent: (person or organization) Department of Revenue

- Private
- Public
- Governmental

Name of agency personnel responsible for:

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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None