Agency: Department of Revenue

Effective date of rule:
- **Permanent Rules**
  - ☒ 31 days after filing.
  - ☐ Other (specify) ______ (If less than 31 days after filing, a specific finding under RCW 34.05.380(3) is required and should be stated below)

Any other findings required by other provisions of law as precondition to adoption or effectiveness of rule?
- ☐ Yes  ☒ No  ☐ Yes, explain:

Purpose: The Department of Revenue intends to repeal WAC 458-57-015 and WAC 458-57-017.

WAC 458-57-015 applies to deaths occurring on or before May 16, 2005. It has been 15 years since the rule was applicable and has been replaced with WAC 458-57-105 through WAC 458-57-165.

There is no longer statutory authority for WAC 458-57-017. The generation-skipping transfer tax was repealed effective May 17, 2005. If the taxable termination or distribution is the result of a death that occurred on or after May 17, 2005, there is no Washington generation-skipping transfer tax.

Citation of rules affected by this order:
- **New:**
- **Repealed:** WAC 458-57-015; WAC 458-57-017
- **Amended:**
- **Suspended:**

Statutory authority for adoption: RCW 82.01.060, and RCW 83.100.200.

Other authority:

PERMANENT RULE (Including Expedited Rule Making)
- Adopted under notice filed as WSR 19-24-107 on 12/04/19 (date).
- Describe any changes other than editing from proposed to adopted version: None

If a preliminary cost-benefit analysis was prepared under RCW 34.05.328, a final cost-benefit analysis is available by contacting:

Name: No cost benefit analysis was prepared.
Address:
Phone:
Fax:
TTY:
Email:
Web site:
Other:
Note: If any category is left blank, it will be calculated as zero.
No descriptive text.

Count by whole WAC sections only, from the WAC number through the history note.
A section may be counted in more than one category.

The number of sections adopted in order to comply with:

<table>
<thead>
<tr>
<th>Category</th>
<th>New</th>
<th>Amended</th>
<th>Repealed</th>
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<tbody>
<tr>
<td>Federal statute</td>
<td></td>
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<tr>
<td>Federal rules or standards</td>
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<tr>
<td>Recently enacted state statutes</td>
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The number of sections adopted at the request of a nongovernmental entity:

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<tr>
<th></th>
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</table>

The number of sections adopted on the agency’s own initiative:

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The number of sections adopted in order to clarify, streamline, or reform agency procedures:

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<tr>
<th></th>
<th>New</th>
<th>Amended</th>
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The number of sections adopted using:

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<th>Method</th>
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<th>Amended</th>
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<tbody>
<tr>
<td>Negotiated rule making</td>
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<tr>
<td>Pilot rule making</td>
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<tr>
<td>Other alternative rule making</td>
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<td></td>
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</tbody>
</table>

Date Adopted: March 3, 2020
Name: Atif Aziz
Title: Rules Coordinator
Signature: [Signature]
REPEALER

The following sections of the Washington Administrative Code are repealed:

WAC 458-57-015 Valuation of property, property subject to estate tax, how to calculate the tax.

WAC 458-57-017 Property subject to generation-skipping transfer tax, how to calculate the tax, allocation of generation-skipping transfer exemption.

This rule was repealed March 3, 2020 and becomes effective April 3, 2020. It may be used to determine tax liability on and after the effective date, until the codified version is available from the code reviser's office.