



# RULE-MAKING ORDER PERMANENT RULE ONLY

## CR-103P (December 2017) (Implements RCW 34.05.360)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER  
STATE OF WASHINGTON  
FILED

DATE: March 03, 2020

TIME: 3:57 PM

WSR 20-06-071

**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
- If 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 The generation-skipping transfer tax was repealed effective May 17, 2005.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- Repealed: WAC 458-57-015; WAC 458-57-017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:**

Federal statute:	New	___	Amended	___	Repealed	___
Federal rules or standards:	New	___	Amended	___	Repealed	___
Recently enacted state statutes:	New	___	Amended	___	Repealed	___

**The number of sections adopted at the request of a nongovernmental entity:**

New	___	Amended	___	Repealed	___
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**The number of sections adopted on the agency's own initiative:**

New	___	Amended	___	Repealed	<u>2</u>
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**The number of sections adopted in order to clarify, streamline, or reform agency procedures:**

New	___	Amended	___	Repealed	___
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**The number of sections adopted using:**

Negotiated rule making:	New	___	Amended	___	Repealed	___
Pilot rule making:	New	___	Amended	___	Repealed	___
Other alternative rule making:	New	___	Amended	___	Repealed	___

**Date Adopted:** March 3, 2020

**Name:** Atif Aziz

**Title:** Rules Coordinator

**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. |