



EXPEDITED RULE MAKING

CR-105 (December 2017) (Implements RCW 34.05.353)

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: December 04, 2019

TIME: 11:58 AM

WSR 19-24-107

Agency: Department of Revenue

Title of rule and other identifying information: (describe subject) WAC 458-57-015 Valuation of property, property subject to estate tax, how to calculate the tax

AND

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

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department of Revenue intends to repeal WAC 458-57-015. The rule 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 and the Department of Revenue intends to repeal it. The generation-skipping transfer tax was repealed effective May 17, 2005.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

Reasons supporting proposal: The Washington Legislature enacted a statutory change in 2005 that rendered the rules inapplicable for deaths after 2005.

Statutory authority for adoption: RCW 83.100.200; RCW 83.100.047;

Statute being implemented: RCW 83.100.040; RCW 83.100.200

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:

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

- Private
 Public
 Governmental

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting:	Melinda Mandell	6400 Linderson Way SW Tumwater	(360) 534-1584
Implementation:	John Ryser	6400 Linderson Way SW, Tumwater, WA	(360) 534-1603
Enforcement:	John Ryser	6400 Linderson Way SW, Tumwater, WA	(360) 534-1603

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

Expedited Adoption - Which of the following criteria was used by the agency to file this notice:

- Relates only to internal governmental operations that are not subject to violation by a person;
- Adopts or incorporates by reference without material change federal statutes or regulations, Washington state statutes, rules of other Washington state agencies, shoreline master programs other than those programs governing shorelines of statewide significance, or, as referenced by Washington state law, national consensus codes that generally establish industry standards, if the material adopted or incorporated regulates the same subject matter and conduct as the adopting or incorporating rule;
- Corrects typographical errors, make address or name changes, or clarify language of a rule without changing its effect;
- Content is explicitly and specifically dictated by statute;
- Have been the subject of negotiated rule making, pilot rule making, or some other process that involved substantial participation by interested parties before the development of the proposed rule; or
- Is being amended after a review under RCW 34.05.328.

Expedited Repeal - Which of the following criteria was used by the agency to file notice:

- The statute on which the rule is based has been repealed and has not been replaced by another statute providing statutory authority for the rule;
- The statute on which the rule is based has been declared unconstitutional by a court with jurisdiction, there is a final judgment, and no statute has been enacted to replace the unconstitutional statute;
- The rule is no longer necessary because of changed circumstances; or
- Other rules of the agency or of another agency govern the same activity as the rule, making the rule redundant.

Explanation of the reason the agency believes the expedited rule-making process is appropriate pursuant to RCW 34.05.353(4): 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.

WAC 458-57-017 relates to the generation-skipping transfer tax, which was repealed effective May 17, 2005.

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

Name: Melinda Mandell I
Agency: Department of Revenue
Address: P.O. Box 47453
Phone: 360-534-1584
Fax: 360-534-1606
Email: MelindaM@dor.wa.gov
Other:

AND RECEIVED BY (date) February 03, 2020

Date: December 04, 2019

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.

DRAFT