

**RCW 83.100.010 Short title.** This chapter may be cited as the "Estate and Transfer Tax Act." [2005 c 516 s 19; 1988 c 64 s 1; 1981 2nd ex.s. c 7 s 83.100.010 (Initiative Measure No. 402, approved November 3, 1981).]

~~**Finding—Intent—Application—Severability—Effective date—2005 c 516:**~~ See notes following RCW 83.100.040.