

RCW 83.100.150 Collection of tax—Findings filed in court. The department may collect the estate tax imposed under RCW 83.100.040, including interest and penalties, and shall represent this state in all matters pertaining to the same, either before courts or in any other manner. At any time after the Washington return is due, the department may file its findings regarding the amount of the tax computed as provided in RCW 83.100.040, the person required to file the Washington return under RCW 83.100.050, and all persons having an interest in property subject to the tax with the clerk of the superior court in the matter of the estate of the decedent or, if no probate or administration proceedings have been commenced in any court of this state, of the superior court for the county in which the decedent was a resident, if the resident was a domiciliary, or, if the decedent was a nondomiciliary, of any superior court which has jurisdiction over the property. Such a court first acquiring jurisdiction shall retain jurisdiction to the exclusion of every other court. [2005 c 516 s 12; 1988 c 64 s 14; 1981 2nd ex.s. c 7 s 83.100.150 (Initiative Measure No. 402, approved November 3, 1981).]

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