

**SB 6096.E - DIGEST**

(DIGEST AS ENACTED)

Recognizes that on February 3, 2005, the Washington state supreme court decided in *Estate of Hemphill v. Dep't of Rev.*, Docket No. 74974-4, that Washington's estate tax is tied to the current federal Internal Revenue Code.

Finds that the revenue loss resulting from the *Hemphill* decision will severely affect the legislature's ability to fund programs vital to the peace, health, safety, and support of the citizens of this state.

Declares an intent to address the adverse fiscal impact of the *Hemphill* decision and provide funding for education by creating a stand-alone state estate tax.

Repeals RCW 83.100.030 and 83.100.045.