

**RCW 83.110A.904 Application—2005 c 332.** (1) This act takes effect for estate tax due on account of decedents who die on or after January 1, 2006.

(2) Sections 2 through 7 of this act do not apply to a decedent who dies after December 31, 2005, if the decedent continuously lacked testamentary capacity from January 1, 2006, until the date of death. For such a decedent, estate tax must be apportioned pursuant to the law in effect immediately before January 1, 2006. [2005 c 332 § 14.]