

criminal conduct within the meaning of this section; (4) that the liability of the state of Washington under this 1972 act shall extend to damage caused by acts occurring prior to the effective date of this 1972 act.

Passed the Senate February 15, 1972.

Passed the House February 12, 1972.

Approved by the Governor February 21, 1972.

Filed in Office of Secretary of State February 21, 1972.

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CHAPTER 73

[Engrossed Senate Bill No. 74]

INHERITANCE TAXES--ALLOWABLE DEDUCTIONS

AN ACT Relating to inheritance taxes; and adding a new section to chapter 292, Laws of 1961 and to chapter 83.24 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

NEW SECTION. Section 1. There is added to chapter 292, Laws of 1961 and to chapter 83.24 RCW a new section to read as follows:

There shall be allowable as deductions from the gross value of the entire property of the estate in determining the amount of tax without administration as provided for in RCW 83.24.010, the local and state taxes due from the decedent prior to his death; a reasonable sum for funeral expenses, monument or crypt; the cost of appraisement made for purposes of determining the inheritance tax, the amount of said deduction as to each appraisement not to exceed one-tenth of one percent of the gross value of the assets appraised; reasonable attorney's fees; and all debts owing by the decedent at the time of his death; and no other sum, but said debts shall not be deducted unless at the time of decedent's death the amount was justly due, that no payments had been made thereon, and that there were no offsets to the same.

Passed the Senate February 15, 1972.

Passed the House February 12, 1972.

Approved by the Governor February 21, 1972.

Filed in Office of Secretary of State February 21, 1972.

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