

~~(1)((a) Of the daily gross receipts of all parimutuel machines from wagers on exotic races two and one-half percent on races requiring two selections and three and one-half percent on races requiring three or more selections shall be retained and be forwarded to the state treasurer daily and deposited in the general fund of the state))~~ Daily gross receipts of all parimutuel machines from wagers on exotic races shall be distributed according to this section:

(a) In addition to the amounts set forth in RCW 67.16.105, an additional two and five-tenths percent of gross receipts on races with two or more selections and three and five-tenths percent of gross receipts on races with three or more selections shall be paid to the commission. The commission shall retain twenty-two percent of the additional percentages from exotic races and shall forward the balance to the state treasurer daily for deposit in the general fund.

(b) In addition to the amounts authorized to be retained in RCW 67.16.170, race meets may retain an additional three percent of the daily gross receipts of all parimutuel machines from wagers on exotic races requiring two selections to be used as provided in subsection (2) of this section.

(c) In addition to the amounts authorized to be retained in RCW 67.16.170, race meets may retain an additional six percent of the daily gross receipts of all parimutuel machines from wagers on exotic races requiring three or more selections to be used as provided in subsection (2) of this section.

(2) Of the amounts retained in subsection (1) (b) and (c) of this section, one percent shall be used for Washington-bred breeder awards, not to exceed twenty percent of the winner's share of the purse.

(3) Any portion of the remaining moneys retained in subsection (1) (b) and (c) of this section shall be shared equally by the race track and participating horsemen. The amount shared by participating horsemen shall be in addition to and shall not supplant the customary purse structure between race tracks and participating horsemen.

(4) As used in this section, "exotic races" means any multiple wager. Exotic races are subject to approval of the commission.

Passed the House February 15, 1986.

Passed the Senate March 1, 1986.

Approved by the Governor March 11, 1986.

Filed in Office of Secretary of State March 11, 1986.

CHAPTER 44

[House Bill No. 1517]

ESTATE TAXATION

AN ACT Relating to estate taxation; and amending RCW 83.100.050 and 83.100.080.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 83.100.050, chapter 7, Laws of 1981 2nd ex. sess. and RCW 83.100.050 are each amended to read as follows:

(1) The personal representative of every estate subject to the tax imposed by this chapter who is required by the laws of the United States to file a federal estate tax return shall file with the department on or before the date the federal estate tax return is required to be filed, including any extension of time for filing the federal estate tax return:

- (a) A report for the taxes due under this chapter; and
- (b) A true copy of the federal estate tax return.

(2) If the personal representative has obtained an extension of time for filing the federal return, the filing required by subsection (1) of this section shall be similarly extended until the end of the time period granted in the extension of time for the federal return. A true copy of the extension shall be filed with the department within thirty days of issuance.

(3) No Washington report need be filed if the estate is not subject to the tax imposed by this chapter.

~~((4) If the estate is not subject to the tax imposed by this chapter, the personal representative may apply to the department for the automatic issuance of a release of nonliability. The release, when issued, shall indicate it has been determined that the estate is not subject to the tax and that the estate and the personal representative are free of any claim by the state for taxes owed under this chapter.))~~

Sec. 2. Section 83.100.080, chapter 7, Laws of 1981 2nd ex. sess. and RCW 83.100.080 are each amended to read as follows:

(1) The department shall issue an automatic release to the personal representative when((:

~~(a) No taxes imposed by this chapter are due and upon the receipt of a request for a release of nonliability, if the release includes the sworn statement of the personal representative that in fact no taxes are due; or~~

~~(b)) the taxes due under this chapter have been paid as prescribed in RCW 83.100.050, and the request for a release includes the sworn statement of the personal representative that in fact all taxes due have been paid.~~

(2) The obtaining of this release shall give to the personal representative sufficient authority to effectuate the transfer of all property composing the decedent's estate.

Passed the House February 13, 1986.

Passed the Senate March 1, 1986.

Approved by the Governor March 11, 1986.

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