

regulate the practice of geological work. In conducting the evaluation, the department shall consult and work with geologists, including professional geological organizations directly involved in the practice of geology within the state of Washington. The department's findings and recommendations shall be submitted to the legislature by December 1, 1990.

NEW SECTION. Sec. 3. In the event the department finds that regulation of geological work is in the public interest, the department shall prepare a legislative proposal to implement such recommendation. The proposal may include, but not be limited to, the following items:

- (1) Definitions and criteria for qualification and practice as a professional geologist in Washington state;
- (2) The composition of a professional geologist board, including provisions for terms of office, rotation of members, and method of appointment;
- (3) Powers and responsibilities of the board;
- (4) Maintenance of a roster of professional geologists; and
- (5) A system of reciprocity with other states.

NEW SECTION. Sec. 4. This act shall expire June 30, 1991.

Passed the House March 5, 1990.

Passed the Senate March 2, 1990.

Approved by the Governor March 27, 1990.

Filed in Office of Secretary of State March 27, 1990.

CHAPTER 224

[Senate Bill No. 6391]

ESTATE AND TRANSFER TAX INTERNAL REFERENCES

AN ACT Relating to estate and transfer taxes internal references; and amending RCW 83.100.020 and 11.108.010.

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

Sec. 1. Section 83.100.020, chapter 7, Laws of 1981 2nd ex. sess. as amended by section 2, chapter 64, Laws of 1988 and RCW 83.100.020 are each amended to read as follows:

As used in this chapter:

- (1) "Decedent" means a deceased individual;
- (2) "Department" means the department of revenue, the director of that department, or any employee of the department exercising authority lawfully delegated to him by the director;
- (3) "Federal credit" means (a) for a transfer, the maximum amount of the credit for state taxes allowed by section 2011 of the United States Internal Revenue Code of 1986, as amended or renumbered; and (b) for a generation-skipping transfer, the maximum amount of the credit for state taxes allowed by section 2604 of the United States Internal Revenue Code of 1986, as amended or renumbered;

(4) "Federal return" means any tax return required by chapter 11 or 13 of the United States Internal Revenue Code of 1986, as amended or renumbered, and any regulations thereunder;

(5) "Federal tax" means (a) for a transfer, a tax under chapter 11 of the United States Internal Revenue Code of 1986, as amended or renumbered; and (b) for a generation-skipping transfer, the tax under chapter 13 of the United States Internal Revenue Code of 1986, as amended or renumbered;

(6) "Generation-skipping transfer" means a "generation-skipping transfer" as defined and used in section 2611 of the United States Internal Revenue Code of 1986, as amended or renumbered;

(7) "Gross estate" means "gross estate" as defined and used in section 2031 of the United States Internal Revenue Code of 1986, as amended or renumbered;

(8) "Nonresident" means a decedent who was domiciled outside Washington at his death;

(9) "Person" means any individual, estate, trust, receiver, cooperative association, club, corporation, company, firm, partnership, joint venture, syndicate, or other entity and, to the extent permitted by law, any federal, state, or other governmental unit or subdivision or agency, department, or instrumentality thereof;

(10) "Person required to file the federal return" means any person required to file a return required by chapter 11 or 13 of the Internal Revenue Code of 1986, as amended or renumbered, such as the personal representative of an estate; or a transferor, trustee, or beneficiary of a generation-skipping transfer; or a qualified heir with respect to qualified real property, as defined and used in section 2032A(c) of the United States Internal Revenue Code of 1986, as amended or renumbered;

(11) "Property" means (a) for a transfer, property included in the gross estate; and (b) for a generation-skipping transfer, all real and personal property subject to the federal tax;

(12) "Resident" means a decedent who was domiciled in Washington at time of death;

(13) "Transfer" means "transfer" as used in section 2001 of the United States Internal Revenue Code of 1986, as amended or renumbered, or a disposition or cessation of qualified use as defined and used in section 2032A(c) of the United States Internal Revenue Code of 1986, as amended or renumbered; and

(14) "Trust" means "trust" under Washington law and any arrangement described in section 2652 of the Internal Revenue Code of 1986, as amended or renumbered.

(15) References in this chapter to the United States internal revenue code of 1986, to a chapter of the code, and to regulations under the code are

to the code, chapters, and regulations in effect on the effective date of this act.

Sec. 2. Section 106, chapter 30, Laws of 1985 as amended by section 27, chapter 64, Laws of 1988 and RCW 11.108.010 are each amended to read as follows:

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) The term "pecuniary bequest" means a gift in a governing instrument which either is expressly stated as a fixed dollar amount or is a gift of a dollar amount determinable by the governing instrument, and a gift expressed in terms of a "sum" or an "amount," unless the context dictates otherwise, is a gift of a dollar amount.

(2) The term "marital deduction" means the federal estate tax deduction allowed for transfers under section 2056 of the internal revenue code.

(3) The term "maximum marital deduction" means the maximum amount qualifying for the marital deduction.

(4) The term "marital deduction gift" means a gift intended to qualify for the marital deduction.

(5) The term "governing instrument" includes a will and codicils, irrevocable, and revocable trusts.

(6) "Fiduciary" means trustee or personal representative. Reference to a fiduciary in the singular includes the plural where the context requires.

(7) References to the "internal revenue code" are to the United States internal revenue code of 1986, as ~~((it is amended from time to time. Each reference to a section of the internal revenue code refers as well to any subsequent provisions of law enacted in its place))~~ in effect on the effective date of this act.

(8) The term "gift" refers to all legacies, devises, and bequests made in a governing instrument.

Passed the Senate February 7, 1990.

Passed the House March 2, 1990.

Approved by the Governor March 27, 1990.

Filed in Office of Secretary of State March 27, 1990.

CHAPTER 225

[Senate Bill No. 6394]

ESCHEAT PROPERTY AND SMALL ESTATES

AN ACT Relating to escheat property and small estates; amending RCW 11.08.170 and 11.08.111; and adding a new section to chapter 11.08 RCW.

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