

so filed, or following filing, service is not so made, the action shall be deemed to not have been commenced for purposes of tolling the statute of limitations.

Sec. 2. Section 1, chapter 127, Laws of 1893 as amended by section 1, chapter 86, Laws of 1895 and RCW 4.28.010 are each amended to read as follows:

Civil actions in the several superior courts of this state shall be commenced by the service of a summons, as hereinafter provided, or by filing a complaint with the county clerk as clerk of the court: PROVIDED, That unless service has been had on the defendant prior to the filing of the complaint, the plaintiff shall cause one or more of the defendants to be served personally, or commence service by publication within ninety days from the date of filing the complaint; PROVIDED FURTHER, That an action shall not be commenced for the purpose of tolling any statute of limitations unless pursuant to the provisions of RCW 4.16.170.

Passed the House May 6, 1971.

Passed the Senate May 1, 1971.

Approved by the Governor May 18, 1971.

Filed in Office of Secretary of State May 20, 1971.

CHAPTER 132

[Engrossed House Bill No. 213]

INHERITANCE TAX--

WHEN DUE, INTEREST--

FILING COPY OF FEDERAL RETURN

AN ACT Relating to revenue and taxation; amending section 20, chapter 292, Laws of 1961 and RCW 83.40.020; amending section 83.44.010, chapter 15, Laws of 1961, as amended by section 29, chapter 149, Laws of 1967 ex. sess., and RCW 83.44.010; adding a new section to chapter 83.44 RCW; and prescribing an effective date.

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

Section 1. Section 83.44.010, chapter 15, Laws of 1961, as amended by section 29, chapter 149, Laws of 1967 ex. sess., and RCW 83.44.010 are each amended to read as follows:

All taxes imposed by the inheritance tax provisions of this title shall take effect and accrue upon the death of the decedent or donor. ((~~and~~)) On and after the effective date of this act, if such tax is not paid within ((~~fifteen~~)) nine months from the accruing thereof, interest shall be charged and collected at the rate of eight percent per year computed from the expiration of such ((~~fifteen~~))

nine month period unless the amount of tax cannot be determined because of litigation pending in any court of competent jurisdiction or arbitration under the provisions of chapter 83.14 which involves, either directly or indirectly, the amount of tax payable, in which case interest shall not be charged during the time necessarily consumed by such litigation or arbitration: PROVIDED, That in no case shall interest be tolled for a period of more than three years from the expiration of the ~~((fifteen))~~ nine months after date of death. ~~((The))~~ On and after the effective date of this act, the minimum tax due in any event shall be paid within ~~((fifteen))~~ nine months from the accruing thereof. In all cases where a bond shall be given under the provisions of RCW 83.16.020 interest shall be charged at the rate of ~~((six*))~~ eight percent per year from and after a period of sixty days from the time that the person or persons owning the beneficial interest come into the possession of same until the payment thereof.

Sec. 2. Section 20, chapter 292, Laws of 1961 and RCW 83.40.020 are each amended to read as follows:

The executor or administrator of every decedent whose estate may be subject to the federal estate tax or to the inheritance tax laws of the state of Washington, shall file in the office of the supervisor of the inheritance tax division within ~~((twelve))~~ nine months after the death of such decedent, if such death occurred subsequent to December 31, 1970 and within fifteen months after the death of such decedent, if such death occurred on or prior to December 31, 1970, one copy of the federal estate tax return and inventory provided for in the federal estate tax act, and in like manner, one copy of all supplemental or amended returns and inventories filed with the federal government.

NEW SECTION. Sec. 3. There is added to chapter 83.44 a new section to read as follows:

The effective date of this 1971 amendatory act shall be September 1, 1971.

Passed the House May 6, 1971.

Passed the Senate May 3, 1971.

Approved by the Governor May 19, 1971.

Filed in Office of Secretary of State May 20, 1971.