

husband and wife are living together as such) if married, and an additional two percent of such average monthly wage for each child.

If the character of the injury is such as to render the workman so physically helpless as to require the hiring of the services of an attendant, the monthly payment by the department to such attendant for such services shall not exceed forty percent of the average monthly wage in the state as computed pursuant to RCW 51.08.018 per month as long as such requirement continues but such payments shall not obtain or be operative while the workman is receiving care under or pursuant to the provisions of chapters 51.36 and 51.40 RCW: PROVIDED, That such payments shall not be considered compensation nor shall they be subject to any limitation upon total compensation payments.

No part of such additional payments shall be payable from the accident fund or be charged against any class under the industrial insurance law.

The director shall pay monthly to every such ((widow, invalid widower,)) surviving spouse and totally disabled workman from the supplemental pension fund such an amount as will, when added to the pensions or temporary total disability compensation they are presently receiving((, exclusive of amounts received for children or dependents or attendants)), equal the amounts hereinabove specified.

In cases where money has been or shall be advanced to any such person from the pension reserve, the additional amount to be paid to him or her under this section shall be reduced by the amount of monthly pension which was or is predicated upon such advanced portion of the pension reserve.

NEW SECTION. Sec. 3. This 1973 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the Senate March 6, 1973.

Passed the House February 28, 1973.

Approved by the Governor March 20, 1973.

Filed in Office of Secretary of State March 20, 1973.

CHAPTER 148

[House Bill No. 48]

PROBATE--DISCLAIMER OF INTEREST--WILLS,
TRUST, INTESTACY

AN ACT Relating to interests passing by will, trust instrument, intestate succession or under powers of appointment; and

adding new sections to chapter 145, Laws of 1965 and to Title 11 RCW as a new chapter.

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

NEW SECTION. Section 1. There is added to chapter 145, Laws of 1945 and to Title 11 RCW a new chapter to read as set forth in sections 2 through 10 of this act.

NEW SECTION. Sec. 2. As used in this section, unless otherwise clearly required by the context:

(1) "Beneficiary" means and includes any person entitled, but for his disclaimer, to take an interest: By intestate succession, devise, legacy, or bequest; by succession to a disclaimed interest by will, trust instrument, intestate succession, or through the exercise or nonexercise of a testamentary or other power of appointment; by virtue of a renunciation and election to take against a will; as beneficiary of a testamentary or other written trust; pursuant to the exercise or nonexercise of a testamentary or other power of appointment; as donee of a power of appointment created by testamentary or trust instrument; or otherwise under a testamentary or trust instrument or community property agreement; or by right of survivorship.

(2) "Interest" means and includes the whole of any property, real or personal, legal or equitable, or any fractional part, share or particular portion or specific assets thereof, or any estate in any such property, or power to appoint, consume, apply or expend property or any other right, power, privilege or immunity relating thereto.

(3) "Disclaimer" means a written instrument which declines, refuses, releases, renounces or disclaims an interest which would otherwise be succeeded to by a beneficiary, which instrument defines the nature and extent of the interest disclaimed thereby and which must be signed, witnessed and acknowledged by the disclaimant in the manner provided for deeds of real estate, and also a written instrument which exercises a power to invade the corpus or principal of an estate or trust when such exercise has the effect of terminating an interest which could otherwise be succeeded to by a beneficiary.

NEW SECTION. Sec. 3. A beneficiary may disclaim any interest in whole or in part, or with reference to specific parts, shares or assets thereof, by filing a disclaimer in court in the manner provided in sections 4 and 5 of this act. A guardian, executor, administrator or other personal representative of the estate of a minor, incompetent or deceased beneficiary, if he deems it in the best interests of those interested in the estate of such beneficiary and of those who take the beneficiary's interest by virtue of the disclaimer and not detrimental to the best interests of the

beneficiary, with or without an order of the probate court, may execute and file a disclaimer on behalf of the beneficiary within the time and in the manner in which the beneficiary himself could disclaim if he were living, of legal age and competent. A beneficiary likewise may execute and file a disclaimer by agent or attorney so empowered.

NEW SECTION. Sec. 4. Such disclaimer shall be filed at any time after the creation of the interest, but in all events within the later of six months from the effective date of this act or six months after the death of the person by whom the interest was created or from whom it is or, but for the disclaimer would be received, or, if the disclaimant is not finally ascertained as a beneficiary or his interest has not become indefeasibly fixed both in quality and quantity as of the death of such person, then such disclaimer shall be filed not later than six months after the event which causes or, but for the disclaimer, would cause him so to become finally ascertained and his interest to become indefeasibly fixed both in quality and quantity.

NEW SECTION. Sec. 5. Such disclaimer shall be effective upon being filed with the clerk of the court of which the estate of the person by whom the interest was created or from whom it would have been received is, or has been, administered or, if no probate administration has been commenced, then with the clerk of the court of any county provided by law as the place for probate administration of the estate of such person, where it shall be indexed under the name of the decedent in the probate index upon payment of a fee of two dollars. A copy of the disclaimer shall be delivered or mailed by certified or registered mail, return receipt requested to the representative, trustee or other person having legal title to, or possession of, the property in which the interest disclaimed exists, and no such representative, trustee or person shall be liable for any otherwise proper distribution or other disposition made without actual knowledge of the disclaimer, or in reliance upon the disclaimer and without actual knowledge that said disclaimer is barred as provided in section 7 of this act. If an interest in or relating to real estate is disclaimed, the original of the disclaimer, or a copy of the disclaimer certified as true and complete by the clerk of the court wherein the same has been filed, shall be recorded in the office of the auditor in the county or counties where the real estate is situated and shall constitute notice to all persons only from and after the time of such recording.

NEW SECTION. Sec. 6. Unless the person by whom the interest was created or from whom it would have been received has otherwise provided by will or other appropriate instrument with reference to the possibility of a disclaimer by the beneficiary, the interest

disclaimed shall descend, be distributed or otherwise be disposed of in the same manner as if the disclaimant had died immediately preceding the death or other event which causes him to become finally ascertained as a beneficiary and his interest to become indefeasibly fixed both in quality and quantity and in any case, the disclaimer shall relate for all purposes to such date, whether filed before or after such death or other event. However, one disclaiming an interest in a nonresiduary gift, devise or bequest shall not be excluded, unless his disclaimer so provides, from sharing in a gift, devise or bequest of the residue even though, through lapse, such residue includes the assets disclaimed. An interest of any nature in or to the estate of an intestate may be declined, refused or disclaimed as herein provided without ever vesting in the disclaimant.

NEW SECTION. Sec. 7. The right to disclaim otherwise conferred by this act shall be barred if the beneficiary is insolvent at the time of the event giving rise to the commencement of the six months period within which the disclaimer must be filed. Any voluntary assignment or transfer of, or contract to assign or transfer, an interest in real or personal property, or written waiver of the right to disclaim the succession to an interest in real or personal property, by any beneficiary, or any sale or other disposition of an interest in real or personal property pursuant to judicial process, made before he has filed a disclaimer, as provided in section 5 of this act, bars the right otherwise conferred on such beneficiary to disclaim as to such interest.

NEW SECTION. Sec. 8. The right to disclaim granted by section 3 of this act exists regardless of any limitation imposed on the interest of the disclaimant in the nature of an express or implied spendthrift provision or similar restriction. A disclaimer, when filed as provided in section 5 of this act, or a written waiver of the right to disclaim, shall be binding upon the disclaimant or beneficiary so waiving and all parties thereafter claiming by, through or under him, except that a beneficiary so waiving may thereafter transfer, assign or release his interest if such is not prohibited by an express or implied spendthrift provision.

NEW SECTION. Sec. 9. This act shall not abridge the right of any person, apart from this act, under any existing or future statute or rule of law, to disclaim any interest or to assign, convey, release, renounce or otherwise dispose of any interest.

NEW SECTION. Sec. 10. Any interest which exists on the effective date of this act but which has not then become indefeasibly fixed both in quality and quantity, or the taker of which has not then become finally ascertained, may be disclaimed after the effective date of this act in the manner provided in sections 4 and 5

of this act.

Passed the House March 3, 1973.

Passed the Senate February 27, 1973.

Approved by the Governor March 20, 1973.

Filed in Office of Secretary of State March 20, 1973.

CHAPTER 149

[House Bill No. 54]

PROPERTY TAXES--VEHICLE, AIRCRAFT
PARTS--EXEMPTION

AN ACT Relating to revenue and taxation; amending section 1, chapter 124, Laws of 1969 ex. sess. and RCW 84.36.300; and adding a new section to chapter 84.36 RCW.

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

NEW SECTION. Section 1. There is added to chapter 84.36 RCW a new section to read as follows:

The legislature hereby finds and declares that to promote the policy of a free and uninhibited flow of commerce as established by federal constitutional and legislative dictate, it is desirable to exempt from property taxation, according to the provisions of section 2 of this 1973 amendatory act, certain parts and equipment coming into the state of Washington to be placed in vehicles which are then transferred to the possession of out-of-state owners. The legislature further recognizes that the temporary existence of these parts and equipment within the state justifies a tax exempt status which serves to encourage the manufacture and assemblage of vehicles within the state thereby promoting increased economic activity and jobs for our residents.

Sec. 2. Section 1, chapter 124, Laws of 1969 ex. sess. and RCW 84.36.300 are each amended to read as follows:

There shall be exempt from taxation a portion of each separately assessed stock of merchandise, as that word is defined in this section, owned or held by any taxpayer on the first day of January of any year computed by first multiplying the total amount of that stock of such merchandise, as determined in accordance with RCW 84.40.020, by a percentage determined by dividing the amount of such merchandise brought into this state by the taxpayer during the preceding year for that stock by the total additions to that stock by the taxpayer during that year, and then multiplying the result of the latter computation by a percentage determined by dividing the total out-of-state shipments of such merchandise by the taxpayer during the preceding year from that stock (and regardless of whether or not any