

**HB 3197 A STAFF MEASURE SUMMARY**

**Carrier:** Rep. Findley

**House Committee On Revenue**

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**Action Date:** 05/29/19

**Action:** Do pass with amendments. (Printed A-Eng.)

**Vote:** 6-0-1-0

**Yeas:** 6 - Findley, Hernandez, Marsh, Nathanson, Reschke, Smith G

**Exc:** 1 - Smith Warner

**Fiscal:** Has minimal fiscal impact

**Revenue:** No revenue impact

**Prepared By:** Jaime McGovern, Economist

**Meeting Dates:** 3/25, 5/29

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**WHAT THE MEASURE DOES:**

Extends time for filing of estate tax return as applicable to estates which require no federal estate tax return. For ease of administration, the adopted amendment sets the time of twelve months for all estate tax filers, not just those which require no federal estate tax reform. Applies to estates of decedents dying on or after January 1, 2020. Takes effect on 91st day following adjournment sine die.

**ISSUES DISCUSSED:**

- Events surrounding death and estate process.
- Some individuals are surprised by the timing of estate tax liability.
- Current practice.

**EFFECT OF AMENDMENT:**

Clarifies that uniform time is set for all estate tax filers.

**BACKGROUND:**

Probate can take in excess of 9 months. This bill would allow extra time for those processes to finish.