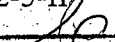


IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON
DIVISION II

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DIVISION II
2014 DEC 30 AM 9:46

STATE OF WASHINGTON
No. 44802-5-II
BY 
DEPUTY

DENNIS J. BLOCH, Executor of the Estate of
EVA BLOCH,

Respondent,

v.

WASHINGTON STATE DEPARTMENT OF
REVENUE, a state agency,


Appellant.

UNPUBLISHED OPINION

MELNICK, J. — The Department of Revenue appealed a trial court order ordering it to issue a final release of estate tax liability as to the Estate of Eva Bloch. That order was based on the Washington State Supreme Court’s opinion in *In re Estate of Bracken*, 175 Wn.2d 549, 290 P.3d 99 (2012). In response to *Bracken*, the legislature amended the Estate and Transfer Tax Act, chapter 83.100 RCW, in 2013, retroactive to estates of decedents, like Bloch, who died on or after May 17, 2005. Challenges to those amendments, including their retroactivity, were brought by estates and considered by the Washington State Supreme Court in *In re Estate of Hambleton*, ___ Wn.2d ___, 335 P.3d 398 (2014). This appeal was stayed pending a decision in *Hambleton*. On October 2, 2014, the Court issued its opinion in *Hambleton*, upholding the validity of the 2013 amendment. *In re Estate of Hambleton*, 335 P.3d 398.

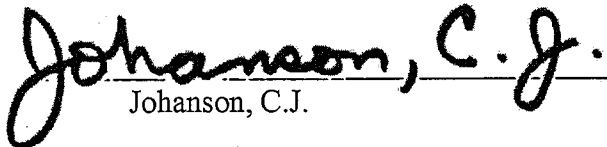
The Estate concedes that the *Hambleton* opinion resolves this appeal in favor of the Department and that the trial court’s order should be reversed. Accordingly, we reverse the trial court’s order in favor of the Estate and remand to the trial court for entry of judgment in favor of the Department without an award of fees or costs to either party. The mandate will issue upon filing of this opinion.

A majority of the panel having determined that this opinion will not be printed in the Washington Appellate Reports, but will be filed for public record in accordance with RCW 2.06.040, it is so ordered.

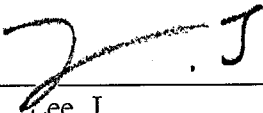


Melnick, J.

We concur:



Johanson, C.J.



Lee, J.