FILED COURT OF APPEALS DIVISION II

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## IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

**DIVISION II** 

BY BEPUTY

ESTATE OF ROBERT J. MASON, by and through its Personal Representative,

Respondent,

v

STATE OF WASHINGTON, DEPARTMENT OF REVENUE,

Appellant.

No. 45038-1-II

UNPUBLISHED OPINION

MAXA, 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 Robert J. Mason. That order was based on our Supreme Court's opinion in *In re Estate of Bracken*, 175 Wn.2d 549, 290 P.3d 99 (2012). In response to *Bracken*, in 2013 the legislature amended the Estate and Transfer Tax Act, chapter 83.100 RCW, retroactive to estates of decedents, like Mason, who died on or after May 17, 2005. Challenges to those amendments, including their retroactivity, were brought by estates and considered by the Supreme Court in *In re Estate of Hambleton*, No. 89419-1. 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*, \_\_\_\_ Wn.2d \_\_\_\_, 335 P.3d

398 (2014). The Department and the Estate agree 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.

MAXA, J.

We concur: