



---

# california estate tax: gone today, here tomorrow?

---

*MSK Client Alert*

April 4, 2019

California has no estate tax, but that could change in the near future. California State Senator Scott Wiener recently introduced a bill which would impose gift, estate, and generation-skipping transfer tax on transfers during life and at death after December 31, 2020.

California law requires that any law imposing transfer taxes must be approved by the voters. This means that, if the California Legislature approves the California bill, it will be put before the voters at the November 2020 election.

For a time, California imposed a "pick up tax," which was equal to the credit for state death taxes allowable under federal law; however, federal tax legislation phased this credit out completely in 2005, effectively phasing out any California estate tax. California has not in recent memory, if ever, had a statewide gift or generation-skipping transfer tax.

[View Full Alert](#)

## **practice areas**

tax and trusts & estates

trusts & estates