

INTRODUCTION TO THE 2026-2027 EDITION OF VOLUME 26A

The 2026-2027 editions of Washington Practice: Elder Law and Health Law (Parts 1 and 2), Volumes 26 and 26A of Washington Practice, describe three major issues that are likely to disrupt Elder Law and Health Law practices during 2026 and future years:

- Passage of the Federal Budget Reconciliation Act (FBRA 2025) with expected significant impact on the Washington State Medicaid program (Apple Health) and the Washington Health Benefit Exchange (Healthplanfinder), as described at §§ 1:1 and 10:1;
- Continued efforts by the Social Security Administration (SSA) to make increasing use of the internet to assist potential clients and clients with preparation of applications for benefits and online reporting as required for maintenance of program eligibility, leading to conflict with clients who are advocating for increased in-person support, as described at §§ 1:2 and 10:2;
- Increasing efforts by the Federal Trade Commission (FTC) to evaluate the potential impact of Generative Artificial Intelligence (AI) on the U.S. economy and on the elderly, patients, providers, and all healthcare organizations, as described at §§ 1:3 and 10:3

In addition, discussion is included of

- Revisions by FBRA 2025 to 2025 and future federal estate taxes (estate tax exclusion, gift tax, and generation skipping tax), described at § 2:24;
- Revised conceptual description of Generative Artificial Intelligence (AI), described at § 1:51 and § 10:257.

Other materials on Generative AI are included in Volume 26 at §§ 1:51; 2:77-2:86; and 7:77-7:86 and in Volume 26A at §§ 10:8; 10:240-10:257; 23:2-23:20; and 28:3-28:12.

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