

2 **2SHB 1275** - S COMM AMD  
3 By Committee on Energy & Utilities

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5 Strike everything after the enacting clause and insert the  
6 following:

7 "NEW SECTION. Sec. 1. A new section is added to chapter 82.16 RCW  
8 to read as follows:

9 (1) Unless the context clearly requires otherwise, the definitions  
10 in this subsection apply throughout this section.

11 (a) "Qualifying grant" means a grant provided directly, or through  
12 the department of community, trade, and economic development, to an  
13 organization that has a contractual agreement with the department of  
14 community, trade, and economic development to provide low-income energy  
15 assistance programs for a specified service area.

16 (b) "Low-income energy assistance programs" means energy assistance  
17 programs for low-income households as defined on the effective date of  
18 this act by the federal department of health and human services.

19 (c) "Specified service area" means a service area designated by the  
20 department of community, trade, and economic development in the state  
21 plan for the low-income home energy assistance program.

22 (2) Subject to the limits set forth in this section, a light and  
23 power business or a gas distribution business whose application has  
24 been approved by the department under this section may take a credit  
25 against tax imposed by this chapter for qualifying grants made by the  
26 business. The organization shall apply qualifying grants to the low-  
27 income energy related program that best meets a community's needs as  
28 determined by the organization.

29 (3) The department shall approve an application to the extent all  
30 qualifying grants in a state fiscal year for the specified service area  
31 do not exceed five percent of the amount of moneys allotted to  
32 nonprofit or governmental organizations within the specified service  
33 area in federal fiscal year 1995 under the United States department of  
34 health and human services low-income home energy assistance program.  
35 The department shall keep a running total of all credits approved in  
36 each service area for each state fiscal year. The businesses, the

1 organizations, and the department shall work together to develop a  
2 method to track the credit within service areas.

3 (4) Applications for credits under this section shall be made to  
4 the department in a form and manner as required by the department. The  
5 department shall approve or deny application for credits using the  
6 criteria under this section.

7 (5) The credit allowed under this section is limited to the amount  
8 of tax imposed by this chapter for the calendar year. Approved credit  
9 may not be carried over to subsequent calendar years. The credit must  
10 be claimed by the due date of the last tax return for the calendar year  
11 in which the payment is made. Any unused credit expires. Refunds  
12 shall not be given in place of credits.

13 (6) A person receiving approval must keep records necessary for the  
14 department to verify eligibility under this section.

15 (7) In the case of account closures by recipients of low-income  
16 energy assistance, the unused portion of energy assistance from  
17 qualifying grants to low-income utility customers shall either: (a) To  
18 the extent reasonable and cost-effective, be transferred by the utility  
19 or organization to the customer's next utility account; or (b) returned  
20 to the organization's low-income energy assistance programs.  
21 Organizations administering qualifying grants shall notify recipients  
22 of the requirements of this subsection.

23 (8) No credit shall be approved for grants made before the  
24 effective date of this act.

25 NEW SECTION. **Sec. 2.** This act takes effect July 1, 1998."

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29 On page 1, line 2 of the title, after "programs;" strike the  
30 remainder of the title and insert "adding a new section to chapter  
31 82.16 RCW; and providing an effective date."

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