

HB 1341

Bill Analysis

February 6, 1997

Brief Description: Making technical corrections for tax provisions.

Bill Sponsors: Representatives Thompson, Dunshee, B. Thomas and Wensman.

Staff: Linda Brooks (786-7153)

Background: Some excise and property tax statutes:

- make gender-specific references;
- contain outdated provisions;
- include numerically out-of-sequence references to other statutes; or
- contain incorrect cross references (as the result of a statute being amended without simultaneously updating other statutes that make reference to the amended statute).

Business and occupation (B&O) and property tax statutes define agricultural products differently, although in practical terms the universe of agricultural products— is the same under both definitions.

Summary of Bill: The following technical corrections are made to excise and property tax statutes:

- replaces gender-specific references with gender-neutral terms;
- deletes outdated provisions;
- re-orders cites to other statutes so that the cites are in numeric sequential order; or
- re-numbers subsections in statutes that make reference to a statute that was amended last year so that the original legislative intent is preserved.

House of Representatives
Office of Program Research
Finance Committee

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The business and occupation (B&O) tax definition of agricultural products defines agricultural products for property-tax purposes too.

Fiscal Note: Available

Effective Date: If enacted, bill takes effect 90 days after adjournment.