

SENATE BILL REPORT

HB 1341

As Reported By Senate Committee On:
Ways & Means, April 2, 1997

Title: An act relating to technical corrections for tax provisions.

Brief Description: Making technical corrections for tax provisions.

Sponsors: Representatives Thompson, Dunshee, B. Thomas and Wensman; by request of Department of Revenue.

Brief History:

Committee Activity: Ways & Means: 4/2/97 [DP].

SENATE COMMITTEE ON WAYS & MEANS

Majority Report: Do pass.

Signed by Senators West, Chair; Deccio, Vice Chair; Strannigan, Vice Chair; Bauer, Brown, Fraser, Hochstatter, Kohl, Long, Loveland, Rossi, Sheldon, Snyder, Spanel, Thibaudeau and Winsley.

Staff: Terry Wilson (786-7433)

Background: When legislation is enacted, it frequently contains references to other statutes. These references may become erroneous due to changes made to the referenced statutes by other legislation enacted during the same legislative session. In addition, the provisions of statutes are sometimes limited in time, but no provision is made to remove them from the Revised Code of Washington.

The wholesale sale of agricultural products by a farmer is exempt from business and occupation (B&O) tax, and agricultural products that are exempt from B&O tax are exempt from the property tax. However, when the definition of agricultural products was changed in the B&O tax, the corresponding language in the property tax was not.

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

- Gender-specific references are replaced with gender-neutral terms;
- Outdated provisions are deleted;
- Citations to other statutes are rearranged so that the citations are in numeric order; or
- Erroneous references are corrected.

The property tax exemption for agricultural products is changed to refer to the B&O tax definition of agricultural products.

Appropriation: None.

Fiscal Note: Available.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: This bill makes no substantive changes. It cleans up the statutes.

Testimony Against: None.

Testified: Rep. Bill Thompson, prime sponsor (pro).