
HOUSE BILL 1900

State of Washington

55th Legislature

1997 Regular Session

By Representatives Mastin, Grant, Van Luven, Dyer, Chandler, McMorris, Thompson and Mulliken

Read first time 02/12/97. Referred to Committee on Children & Family Services.

1 AN ACT Relating to tax credits for charitable contributions; adding
2 a new section to chapter 82.04 RCW; and adding a new chapter to Title
3 84 RCW.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 (1) In computing tax imposed under this chapter, a credit is
8 allowed against the tax otherwise due in an amount equal to charitable
9 contributions made by the taxpayer to organizations that qualify under
10 section 501(c)(3) of the internal revenue code of 1986 (26 U.S.C. Sec.
11 501(c)(3)) that exceed the contributions by the taxpayer to those
12 organizations in 1995 or 1996.

13 (2) The amount of credit under this section, when added to the
14 amount of credit available under section 2 of this act, may not exceed
15 five thousand dollars per year per taxpayer.

16 NEW SECTION. **Sec. 2.** (1) There is allowed a credit in the form of
17 a remittance against the state regular property tax for a business in
18 an amount equal to charitable contributions made by the business to

1 organizations that qualify under section 501(c)(3) of the internal
2 revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)) that exceed the
3 contributions by the business to those organizations in 1995 or 1996.

4 (2) The credit in any tax year shall not exceed the amount of the
5 state property tax imposed on the property.

6 (3) The amount of credit under this section, when added to the
7 amount of credit available under section 1 of this act, shall not
8 exceed five thousand dollars per year per taxpayer.

9 NEW SECTION. **Sec. 3.** (1) There is allowed a credit in the form of
10 a remittance against the state regular property tax for an owner in an
11 amount equal to charitable contributions made by the owner to
12 organizations that qualify under section 501(c)(3) of the internal
13 revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)) that exceed the
14 contributions by the business to those organizations in 1995 or 1996.
15 In computing tax imposed under this title, a credit is allowed against
16 the tax otherwise due in an amount equal to charitable contributions
17 made by the owner of an owner-occupied single-family residence to
18 organizations that qualify under section 501(c)(3) of the internal
19 revenue code of 1986 (26 U.S.C. Sec. 501(c)(3)) that exceed the owner's
20 contributions to those organizations in 1995 or 1996.

21 (2) The credit in any tax year shall not exceed the amount of the
22 state property tax imposed on the property.

23 (3) The amount of credit under this section shall not exceed five
24 hundred dollars per year per taxpayer.

25 NEW SECTION. **Sec. 4.** A person or business claiming a credit from
26 state property tax in the form of a remittance under sections 2 and 3
27 of this act shall pay the state property tax to the county treasurer
28 who shall remit the tax to the state. The person claiming the credit
29 may then apply to the department for remittance of all or part of the
30 state property tax paid. The department shall determine eligibility
31 under this section based on information provided by the taxpayer and
32 through audit and other administrative records. The taxpayer shall
33 submit information to the department, in adequate detail to enable the
34 department to determine whether the donation meets the criteria under
35 sections 2 and 3 of this act. The department shall, within sixty days
36 of receiving its portion of the tax obligation, remit credited amounts
37 to those persons determined to be eligible under this section.

1 NEW SECTION. **Sec. 5.** Sections 2 through 4 of this act constitute
2 a new chapter in Title 84 RCW.

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