

HOUSE BILL ANALYSIS

HB 2398

Title: An act relating to technical corrections to tax statutes.

Brief Description: Making technical corrections to tax statutes.

Sponsors: Representatives Constantine, Esser and Lantz; by request of Office of the Code Reviser.

Brief Summary of Bill

- Makes technical corrections to various sections of Titles 82 and 84 RCW.

HOUSE COMMITTEE ON JUDICIARY

Staff: Edie Adams (786-7180).

Background:

Inaccuracies in the Revised Code of Washington may occur in a variety of ways. Words may be inadvertently omitted, or typographical, drafting, or grammatical errors may be made in bill drafts and floor amendments. Sections may be repealed, recodified, or amended in a way that changes their internal numbering. References to these sections or subsections in other provisions of the code then become incorrect. A bill may change a particular term, or an entity may be renamed or abolished, and references to these terms or entities in other provisions of the code become inaccurate.

In a given legislative session, two or more bills may amend the same section of the code without reference to each other. This is often called "double" or "multiple" amendments. Usually there are no substantive conflicts between the multiple amendments to a section of the code. However, even though there is no substantive conflict, merging multiple amendments may sometimes require some restructuring of a section for grammatical or other reasons.

Some provisions of the code become obsolete with the passage of time. The Legislature may create a program or impose a tax, for example, that operates only for a specified number of years or expires on a specified date.

Summary of Bill:

Technical corrections are made to various provisions of Titles 82 and 84 RCW which relate to taxes.

The technical corrections include changes to correct: drafting errors; inaccurate references to terms that have been changed or entities that have been abolished or renamed; inaccurate cross-references resulting from amendments, vetoes, decodifications, or repealers; and references to expired or obsolete provisions. In addition, a section of the code is reenacted to merge a double amendment, and several obsolete sections of the code are repealed.

Fiscal Note: Not requested.

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

Office of Program Research