

ESSB 6809 - H COMM AMD  
By Committee on Finance

NOT ADOPTED 03/06/2008

1 On page 2, beginning on line 25, strike subsection (4) and insert  
2 the following:

3 "(4) For any fiscal year, a person may not claim the working  
4 families' tax exemption authorized under this section unless the  
5 exemption has been approved by the legislature in accordance with  
6 section 4 of this act."

7 On page 3, line 6, after "2009" insert ", and for every year  
8 thereafter, application shall be made between June 30th and January  
9 1st"

10 On page 3, after line 34, insert the following:

11 "NEW SECTION. **Sec. 4.** A new section is added to chapter 82.32 RCW  
12 to read as follows:

13 (1) A person may not claim the working families' tax exemption  
14 under section 2 of this act unless a bill, separate and distinct from  
15 the state omnibus appropriations act, has been signed into law that  
16 authorizes the exemption provided in section 2 of this act. The  
17 legislative authorization only applies to exemptions claimed in the  
18 calendar year in which the bill is enacted. The legislature shall  
19 enact a new authorization bill to authorize the exemption under section  
20 2 of this act for any calendar year.

21 (2) The bill required under subsection (1) of this section must:

22 (a) Have a bill title that states: "AN ACT Relating to legislative  
23 authorization for the working families' tax exemption; [other technical  
24 requirements as normally required by the office of the code reviser]";

25 (b) Provide a statement that authorizes individuals to submit  
26 applications during the six-month period described in section 2(5)(c)  
27 of this act for the calendar year in which the legislative  
28 authorization bill is enacted; and

1 (c) Provide a reasonable fiscal estimate of the cost of the working  
2 families' tax exemption for the calendar year in which the legislative  
3 authorization bill is enacted.

4 NEW SECTION. **Sec. 5.** (1) The Washington state institute for  
5 public policy shall conduct a study that analyzes, compares, and  
6 contrasts the economic impacts, both short and long-term, of providing  
7 the tax exemption for low-income families under section 2 of this act  
8 with a potential targeted investment, of similar fiscal cost, in early  
9 learning, K-12, or higher education for low-income families. "Economic  
10 impacts" includes increases in education levels; growth in wages, labor  
11 productivity, and employment; increases in home ownership and  
12 entrepreneurial investment; and any other factors the institute deems  
13 necessary for the proper comparison and evaluation of these programs.

14 (2) The Washington state institute for public policy shall report  
15 the findings of its study to the economic development and fiscal  
16 committees of the legislature by December 1, 2012.

17 NEW SECTION. **Sec. 6.** This act expires July 1, 2013.

18 NEW SECTION. **Sec. 7.** If specific funding for the purposes of this  
19 act, referencing this act by bill or chapter number, is not provided by  
20 June 30, 2008, in the omnibus appropriations act, this act is null and  
21 void."

22 Correct the title.

EFFECT: Replaces the requirement that the exemption be suspended  
if directed by the operating budget with a requirement that the  
Legislature reauthorize the exemption in a separate bill every year.  
Requires the Washington state institute for public policy to compare  
and contrast the sales tax remittance with an alternative proposal that  
would invest in early learning, K-12, or higher education for lower-  
income families and report to the Legislature by December 1, 2012.  
Provides an expiration date of July 1, 2013. Adds a null and void  
clause making the bill null and void if funding is not provided in the  
operating budget.

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