

**SB 5700 - DIGEST**

Finds that the state's tax policy currently provides for tax exemptions and credits, as well as preferential tax rates, for certain industries. The state's tax policy does not, however, require neutrality towards unionization as a condition of claiming these incentives. As a result, some employers that benefit substantially from these incentives have encouraged or discouraged unionization.

Declares that the state's tax policy should recognize the right of employees to freedom of association in the workplace and freedom of choice in who will represent employees in collective bargaining.

Provides that, for these reasons, the legislature intends to bar persons from claiming these tax incentives if they choose to encourage or discourage unionization.