

# SENATE BILL REPORT

## SHB 3066

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As of February 22, 2010

**Title:** An act relating to creating uniformity among annual tax reporting survey provisions.

**Brief Description:** Creating uniformity among annual tax reporting survey provisions.

**Sponsors:** House Committee on Finance (originally sponsored by Representatives Parker, Springer, Eddy, Condotta and Wallace).

**Brief History:** Passed House: 2/10/10, 97-0.

**Committee Activity:** Ways & Means: 2/22/10.

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Dianne Criswell (786-7433)

**Background:** Accountability Reports and Surveys. Businesses claiming certain tax incentives must provide data on annual accountability reports or surveys filed with the Department of Revenue (DOR). Accountability reports and surveys require information about employment and economic activities related to the tax incentives. Tax incentives that are industry-specific generally require the recipient to file an annual report, whereas tax incentives that apply more broadly generally require the recipient to file an annual survey. While there are many similarities between the surveys and reports, there are also inconsistencies, including differences in the information reported, penalties for failure to file, due dates, filing extensions, filing requirements, and the entities which report back to the Legislature on the specific tax incentive program.

**Summary of Bill:** Providing Uniformity in Tax Incentive Accountability Provisions. The following changes are made to merge accountability reports and surveys:

- create a uniform annual survey and annual report in separate sections;
- set April 30 as the due date to file surveys and reports annually with DOR;
- remove studies by the legislative fiscal committees and DOR which require reporting on the same tax incentives studied by the Citizen Commission for Performance Measurement of Tax Preferences (DOR continues to prepare summary descriptive statistics);
- amend provisions of various tax incentive statutes to harmonize them with the uniform report or survey provisions; and

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- eliminate references to all of the existing annual report and annual survey statutes, which are repealed and replaced with the uniform annual report and annual survey.

The merged reporting provisions apply beginning with annual surveys and annual reports due in 2011 and thereafter.

**Appropriation:** None.

**Fiscal Note:** Available.

**Committee/Commission/Task Force Created:** No.

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