
HOUSE BILL 1093

State of Washington

61st Legislature

2009 Regular Session

By Representatives Moeller, Orcutt, Blake, Herrera, Jacks, and Wallace

Prefiled 01/08/09. Read first time 01/12/09. Referred to Committee on Ecology & Parks.

1 AN ACT Relating to historical parks and historic reserves tax
2 incentive program; adding new sections to chapter 82.04 RCW; adding a
3 new section to chapter 82.16 RCW; providing an effective date; and
4 providing an expiration date.

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

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

8 The legislature recognizes that the national historic reserves and
9 national historical parks located in Washington state are important
10 cultural and recreational assets for our citizens. Historical parks
11 and reserves preserve some of the richest historic, archaeological, and
12 architectural landscapes and cultural resources in the state; places
13 that play pivotal roles in our region's history. For the public, these
14 sites offer unmatched educational and recreational opportunities.
15 Preservation and enhancement of these historical parks and reserves
16 drives economic development through job creation and tourism, as well
17 as enhances the livability of our communities and sustains these
18 historic landscapes and structures for future generations. For these
19 reasons it is the intent of the legislature to encourage the continued

1 preservation and enhancement of historical parks and reserves located
2 in Washington state. Such sites currently consist of the Vancouver
3 national historic reserve, Ebey's Landing national historic reserve,
4 Lewis and Clark national historical park, Klondike Gold Rush national
5 historical park, and San Juan Island national historical park.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 (1) Subject to the limitations in this section, a credit is allowed
9 against the tax imposed by this chapter for approved contributions made
10 to qualified Washington historical projects.

11 (a) The credit allowed under this section is limited to
12 seventy-five percent of the approved contribution made to a project.

13 (b) The department must keep a running total of all credits
14 approved under this section and section 3 of this act each calendar
15 year. The department may not approve any credits under this section or
16 section 3 of this act that would cause the total amount of approved
17 credits statewide to exceed three million dollars in any calendar year.
18 The maximum any one historical park or historic reserve can receive in
19 contributions under this section or section 3 of this act in a single
20 year is one million dollars.

21 (2) For the purposes of this section and section 3 of this act:

22 (a) "Qualified Washington historical projects" include only capital
23 projects located on or in a federally designated historic reserve or
24 historical park.

25 (b) "Capital project" means a project to construct either new
26 facilities or significant, long-term renewal improvements to existing
27 facilities. A capital project usually has a useful life of at least
28 thirteen years and typically requires the involvement of either an
29 architect or engineer, or both.

30 (3) Organizations eligible to receive contributions qualifying for
31 credits under this section include any organization exempt from federal
32 income tax under 26 U.S.C. Sec. 501(c)(3) or governmental entities with
33 a cooperative agreement for development of the park or reserve.

34 (4) Application for tax credits under this section must be made to
35 the department before making a contribution to a historic preservation
36 program. The application must be made to the department in a form and
37 manner prescribed by the department. The application must contain

1 information regarding the proposed amount of contribution to a
2 historical project, and other information required by the department to
3 determine eligibility under this act. The department shall rule on the
4 application within forty-five days. Applications shall be reviewed in
5 the order that they are received.

6 (5) The person or entity must make the contribution before claiming
7 a credit authorized under this section. A credit that is allowed under
8 this section, with respect to any taxable year commencing on or after
9 January 1, 2010, but is not used by a taxpayer may be carried forward
10 to successive income years until such credit is fully taken. In no
11 case may a credit that is not used be carried forward for a period of
12 more than ten years.

13 (6) Credit under this section is limited to the amount of tax
14 imposed under this chapter.

15 (7) Refunds may not be given in place of credits.

16 (8) To claim a credit under this section, a person must
17 electronically file with the department all returns, forms, and any
18 other information required by the department, in an electronic format
19 as provided or approved by the department. Any return, form, or
20 information required to be filed in an electronic format under this
21 section is not filed until received by the department in an electronic
22 format. As used in this subsection, "returns" has the same meaning as
23 "return" in RCW 82.32.050.

24 (9) No credit may be earned for contributions made on or after
25 January 1, 2020.

26 (10) No credit may be earned for contributions made before January
27 1, 2010.

28 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.16 RCW
29 to read as follows:

30 (1) Subject to the same requirements and limitations applicable to
31 the tax credit in section 2 of this act, a credit is allowed against
32 the tax imposed by this chapter for approved contributions made to
33 qualified Washington historical projects.

34 (2) Credit under this section is limited to the amount of tax
35 imposed under this chapter.

36 (3) The definitions in section 2 of this act apply to this section.

1 NEW SECTION. **Sec. 4.** This act takes effect January 1, 2010.

2 NEW SECTION. **Sec. 5.** This act expires December 31, 2019.

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