ESHB 1346 - H AMD 803

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By Representative Orcutt

FAILED 05/22/2011

Beginning on page 4, line 16, strike all of part II and insert the following:

3 "PART II

TEMPORARILY SUSPENDING THE EXEMPTION STUDY

- 5 **Sec. 201.** RCW 43.06.400 and 1999 c 372 s 5 are each amended to 6 read as follows:
- 7 (1) Beginning in January ((1984)) 2014, and in January of every 8 fourth year thereafter, the department of revenue ((shall)) must submit 9 to the legislature prior to the regular session a listing of the amount 10 of reduction for the current and next biennium in the revenues of the 11 state or the revenues of local government collected by the state as a 12 result of tax exemptions. The listing ((shall)) must include an estimate of the revenue lost from the tax exemption, the purpose of the 13 tax exemption, the persons, organizations, or parts of the population 14 15 which benefit from the tax exemption, and whether or not the tax exemption conflicts with another state program. The listing ((shall)) 16 must include but not be limited to the following revenue sources: 17
- 18 $((\frac{1}{1}))$ (a) Real and personal property tax exemptions under Title
- 19 84 RCW;
- 20 $((\frac{(2)}{2}))$ (b) Business and occupation tax exemptions, deductions, and credits under chapter 82.04 RCW;
- 22 $((\frac{3}{3}))$ (c) Retail sales and use tax exemptions under chapters 23 82.08, 82.12, and 82.14 RCW;
- 24 $((\frac{4}{}))$ <u>(d)</u> Public utility tax exemptions and deductions under 25 chapter 82.16 RCW;
- 26 $((\frac{5}{}))$ <u>(e)</u> Food fish and shellfish tax exemptions under chapter 82.27 RCW;
- 28 $((\frac{(6)}{)})$ Leasehold excise tax exemptions under chapter 82.29A 29 RCW;

- $((\frac{7}{}))$ (g) Motor vehicle and special fuel tax exemptions and refunds under chapters 82.36 and 82.38 RCW;
- 3 (((8))) (h) Aircraft fuel tax exemptions under chapter 82.42 RCW;
- $((\frac{9}{}))$ (i) Motor vehicle excise tax exclusions under chapter 82.44 5 RCW; and
- (((10))) (j) Insurance premiums tax exemptions under chapter 48.14 7 RCW.
 - (2) The department of revenue ((shall)) must prepare the listing required by this section with the assistance of any other agencies or departments as may be required.
 - (3) The department of revenue ((shall)) <u>must</u> present the listing to the ways and means committees of each house in public hearings.
 - (4) Beginning in January (($\frac{1984}{9}$)) $\underline{2014}$, and every four years thereafter the governor is requested to review the report from the department of revenue and may submit recommendations to the legislature with respect to the repeal or modification of any tax exemption. The ways and means committees of each house and the appropriate standing committee of each house (($\frac{1984}{9}$)) $\frac{1984}{9}$) $\frac{1984}{9}$ 0 $\frac{1984}{9}$ 0
 - (5) As used in this section, "tax exemption" means an exemption, exclusion, or deduction from the base of a tax; a credit against a tax; a deferral of a tax; or a preferential tax rate."
- 23 Correct the title.

EFFECT: Suspends the tax exemption report until 2014.

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