

ESSB 5024 - H AMD TO H AMD (H-2493.6/13) **496**

By Representative Clibborn

ADOPTED 04/28/2013

1 On page 101, after line 17 of the striking amendment, insert the
2 following:

3 **"Sec. 719.** RCW 82.70.020 and 2005 c 297 s 3 are each amended to
4 read as follows:

5 (1) Employers in this state who are taxable under chapter 82.04 or
6 82.16 RCW and provide financial incentives to their own or other
7 employees for ride sharing, for using public transportation, for using
8 car sharing, or for using nonmotorized commuting before July 1,
9 ((2013)) 2014, are allowed a credit against taxes payable under
10 chapters 82.04 and 82.16 RCW for amounts paid to or on behalf of
11 employees for ride sharing in vehicles carrying two or more persons,
12 for using public transportation, for using car sharing, or for using
13 nonmotorized commuting, not to exceed sixty dollars per employee per
14 fiscal year.

15 (2) Property managers who are taxable under chapter 82.04 or 82.16
16 RCW and provide financial incentives to persons employed at a worksite
17 in this state managed by the property manager for ride sharing, for
18 using public transportation, for using car sharing, or for using
19 nonmotorized commuting before July 1, ((2013)) 2014, are allowed a
20 credit against taxes payable under chapters 82.04 and 82.16 RCW for
21 amounts paid to or on behalf of these persons for ride sharing in
22 vehicles carrying two or more persons, for using public
23 transportation, for using car sharing, or for using nonmotorized
24 commuting, not to exceed sixty dollars per person per fiscal year.

25 (3) The credit under this section is equal to the amount paid to
26 or on behalf of each employee multiplied by fifty percent, but may not
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1 exceed sixty dollars per employee per fiscal year. No refunds may be
2 granted for credits under this section.

3 (4) A person may not receive credit under this section for amounts
4 paid to or on behalf of the same employee under both chapters 82.04
5 and 82.16 RCW.

6 (5) A person may not take a credit under this section for amounts
7 claimed for credit by other persons.

8
9 **Sec. 720.** RCW 82.70.040 and 2005 c 297 s 5 are each amended to
10 read as follows:

11 (1)(a)(i) The department shall keep a running total of all credits
12 allowed under RCW 82.70.020 during each fiscal year. The department
13 shall not allow any credits that would cause the total amount allowed
14 to exceed two million seven hundred fifty thousand dollars in any
15 fiscal year. This limitation includes any deferred credits carried
16 forward under subsection (2)(b)(i) of this section from prior years.

17 (ii) During the 2013-2015 fiscal biennium, the department shall
18 not allow any credits that would cause the total amount allowed to
19 exceed one million five hundred thousand dollars in any fiscal year.
20 This limitation includes any deferred credits carried forward under
21 subsection (2)(b)(i) of this section from prior years.

22 (b) If the total amount of credit applied for by all applicants in
23 any year exceeds the limit in this subsection, the department shall
24 ratably reduce the amount of credit allowed for all applicants so that
25 the limit in this subsection is not exceeded. If a credit is reduced
26 under this subsection, the amount of the reduction may not be carried
27 forward and claimed in subsequent fiscal years.

28 (2)(a) Tax credits under RCW 82.70.020 may not be claimed in
29 excess of the amount of tax otherwise due under chapter 82.04 or 82.16
30 RCW.

31 (b)(i) Through June 30, 2005, a person with taxes equal to or in
32 excess of the credit under RCW 82.70.020, and therefore not subject to
33 the limitation in (a) of this subsection, may elect to defer tax
34 credits for a period of not more than three years after the year in

1 which the credits accrue. No credits deferred under this subsection
2 (2)(b)(i) may be used after June 30, 2008. A person deferring tax
3 credits under this subsection (2)(b)(i) must submit an application as
4 provided in RCW 82.70.025 in the year in which the deferred tax
5 credits will be used. This application is subject to the provisions
6 of subsection (1) of this section for the year in which the tax
7 credits will be applied. If a deferred credit is reduced under
8 subsection (1)(b) of this section, the amount of deferred credit
9 disallowed because of the reduction may be carried forward as long as
10 the period of deferral does not exceed three years after the year in
11 which the credit was earned.

12 (ii) For credits approved by the department after June 30, 2005,
13 the approved credit may be carried forward to subsequent years until
14 used. Credits carried forward as authorized by this subsection are
15 subject to the limitation in subsection (1)(a) of this section for the
16 fiscal year for which the credits were originally approved.

17 (3) No person shall be approved for tax credits under RCW
18 82.70.020 in excess of two hundred thousand dollars in any fiscal
19 year. This limitation does not apply to credits carried forward from
20 prior years under subsection (2)(b) of this section.

21 (4) No person may claim tax credits after June 30, (~~2013~~) 2014.

22 (5) Credits may not be carried forward other than as authorized in
23 subsection (2)(b) of this section.

24 (6) No person is eligible for tax credits under RCW 82.70.020 if
25 the additional revenues for the multimodal transportation account
26 created by Engrossed Substitute House Bill No. 2231 are terminated.

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28 **Sec. 721.** RCW 82.70.900 and 2003 c 364 s 8 are each amended to
29 read as follows:

30 This chapter expires July 1, (~~2013~~) 2014, except for RCW
31 82.70.050, which expires January 1, (~~2014~~) 2015."

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34 EFFECT: Extends the commute trip reduction (CTR) tax credit,
35 which is currently scheduled to expire on June 30, 2013, by one

year. The total potential amount of the CTR tax credit is reduced from \$2,750,000 to \$1,500,000 in any given fiscal year.

FISCAL IMPACT: No net change to appropriated levels.

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