

ESB 5843 - H AMD TO FIN COMM AMD (H-2289.4/13) 487
By Representative Carlyle

ADOPTED 04/26/2013

1 On page 2, line 12 of the amendment, after "structure;" strike "or"

2 On page 2, line 14 of the amendment, after "individuals" insert "
3 or

4 (f) Tax preferences intended to achieve a general purpose not
5 identified in (a) through (e) of this subsection"

6 On page 3, beginning on line 3 of the amendment, after "preference"
7 strike ", as well as the taxpayer's gross income and taxable income,"

8 On page 3, line 9 of the amendment, after "disclosed." insert
9 "Taxpayers may request the department to treat the amount of the tax
10 preference claimed by a taxpayer during a calendar year as confidential
11 under RCW 82.32.330 if the amount for the calendar year is less than
12 ten thousand dollars."

13 Beginning on page 3, line 28 of the amendment, strike all of
14 section 4

15 Renumber the remaining sections consecutively, correct any internal
16 references accordingly, and correct the title.

EFFECT: Provides a catch-all category for tax preferences intended to achieve a purpose not otherwise specifically identified in the bill. Eliminates the requirement that the taxpayer's gross and taxable income are subject to public disclosure, if the taxpayer is claiming a new tax preference. (The amount of the tax preference claimed is still subject to disclosure.) Allows taxpayers to request the DOR to maintain the confidentiality of the amount of tax preference claimed for any calendar year, if the taxpayer has not benefited by

more than \$10,000 from the tax preference during the calendar year. Eliminates the requirement that wage and employment data is subject to disclosure for taxpayers filing an annual survey who are claiming a new tax preference.

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