

**ESSB 6002** - H AMD TO H AMD (H-4473.1/14) **851**

By Representative Morrell

WITHDRAWN 03/04/2014

1 On page 40, after line 7, insert the following:

2 "(13)(a) Within amounts appropriated in this section, the  
3 department of revenue must study appropriate thresholds and limits  
4 to be used as part of the senior citizens, disabled persons, and  
5 veterans property tax relief programs in RCW 84.36.381, et seq. and  
6 chapter 84.38 RCW, with input from the members of a task force. In  
7 conducting the study, DOR must assess the impact of inflation on  
8 static income thresholds, the impact of disparate income levels  
9 across the state, the disparity in property values across the state,  
10 the timing and manner of adjustments to threshold and limits, and  
11 whether these programs should be modified to better reflect the  
12 intended purposes of the programs.

13 (b) The department of revenue must appoint the task force  
14 members. Legislative fiscal staff may provide technical assistance  
15 to the task force. The task force is comprised of four members:

16 (i) One person employed with the department of revenue;

17 (ii) One person from an association representing county  
18 assessors;

19 (iii) One person from an association representing persons  
20 retired by reason of age; and

21 (iv) One person from an association representing veterans  
22 retired by reason of disability.

23 (c) The task force must choose its chair from among its  
24 membership.

25 (d) The task force review must include an analysis of the  
26 following:

27

1 (i) Assessed property values by county, including per capita  
2 amounts;

3 (ii) Median income by county;

4 (iii) The revenue impact of the programs on the state and local  
5 taxing districts and taxpayers, including property tax shifts;

6 (iv) Changes in the average life expectancy and retirement age  
7 since the inception of the programs;

8 (v) Changes in the amount of state and local property taxes paid  
9 as a percentage of personal income since the inception of the  
10 programs;

11 (vi) The passage of additional property tax relief programs that  
12 may be available to senior citizens and persons retired by reason of  
13 disability;

14 (vii) Any other data the task force deems necessary to properly  
15 evaluate and make recommendations on the property tax relief  
16 programs for senior citizens and persons retired by reason of  
17 disability.

18 (e) By December 31, 2014, and in compliance with RCW 43.01.036,  
19 the department of revenue must submit a report to the appropriate  
20 fiscal committees of the legislature that details the department's  
21 findings and recommendations.

22 (f) County assessors must provide data requested by the  
23 department to conduct the study required in this subsection in an  
24 electronic format accessible by the department within thirty days of  
25 the effective date of this section. County assessors must provide  
26 the department with the data at no cost to the department."

27  
28 Renumber remaining subsections consecutively and correct any  
29 internal references accordingly.

EFFECT: Directs the Department of Revenue (DOR) to convene a four-person task force to study thresholds and limits to be used as part of the senior citizens, disabled persons, and veterans property tax relief programs. Task force member are specified. DOR must report its findings and recommendations to the Legislature by December 31, 2014. County Assessors must provide data requested by

DOR at no charge.

FISCAL IMPACT: No net change to appropriated levels.

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