

SB 5622 - S AMD 338
By Senator Chase

NOT CONSIDERED

1 On page 5, after line 9, insert the following:

2 "(5) If a taxpayer who claimed an exemption under this section
3 closes a facility in Washington for which employment positions were
4 reported under section 5 of this act, resulting in a loss of jobs
5 located within the state, the department must declare the amount of the
6 tax exemption claimed under this section for the previous two calendar
7 years to be immediately due.

8 (6) This section expires July 1, 2024."

9 On page 5, after line 31, insert the following:

10 "(4) This section expires July 1, 2024.

11 NEW SECTION. **Sec. 5.** A new section is added to chapter 82.32 RCW
12 to read as follows:

13 (1) Every taxpayer claiming an exemption under section 3 or 4 of
14 this act must file with the department a complete annual survey as
15 required under RCW 82.32.585, except that the taxpayer must file a
16 separate survey for each facility owned or operated in the state of
17 Washington.

18 (2) This section expires July 1, 2024."

19 Renumber the remaining sections consecutively and correct any
20 internal references accordingly.

NOT CONSIDERED

1 On page 1, line 3 of the title, after "82.12 RCW;" strike the
2 remainder of the title and insert "adding a new section to chapter
3 82.32 RCW; providing effective dates; and providing expiration dates."

EFFECT: Includes an expiration date of July 1, 2024, for the retail sales and use tax exemptions created in the bill. Requires taxpayers claiming the exemptions to file a complete annual survey with the Department of Revenue (DOR). Requires DOR to declare any exemption claimed in the previous two calendar years to be due, if a taxpayer closes a facility in Washington, resulting in a loss of jobs.

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