

**ESSB 5575 - S AMD TO S AMD (S-4432.1/16) 549**

By Senators Carlyle, Braun

ADOPTED 02/12/2016

1 On page 6, after line 17 of the amendment, insert the following:

2 "NEW SECTION. **Sec. 6.** A new section is added to chapter 82.32  
3 RCW to read as follows:

4 (1) Beginning one year after the natural gas-fired plant or  
5 biomass energy facility is operationally complete, a person must  
6 repay all sales and use taxes remitted to the person under sections 2  
7 and 3 of this act if the number of employment positions, reported to  
8 the employment security department, at the natural gas-fired plant or  
9 biomass energy facility decreases by twenty-five percent from the  
10 previous year's employment level.

11 (2) If sales and use taxes must be repaid under subsection (1) of  
12 this section, the department must declare the amounts to be  
13 immediately due and payable. The department must assess interest, but  
14 not penalties, on the amounts due under this subsection. The  
15 department must assess interest at the rate provided for delinquent  
16 taxes under this chapter, retroactively to the date the tax  
17 preference was claimed, and such interest accrues until the tax  
18 preference amounts are repaid.

19 (3) If sales and use taxes must be repaid under subsection (1) of  
20 this section, the person may not continue to claim the sales and use  
21 tax exemptions under sections 2 and 3 of this act.

22 (4) This section does not apply to any changes in the number of  
23 employment positions at a natural gas-fired plant or biomass energy  
24 facility that occur on or after January 1, 2031."

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25 On page 6, line 21 of the title amendment, after "RCW;" insert  
26 "adding a new section to chapter 82.32 RCW;"

EFFECT: (1) Requires a taxpayer to repay all of the sales and use taxes remitted if the number of employment positions, reported to ESD, at a natural gas-fired plant or biomass energy facility decreases by twenty-five percent from the previous year's employment level, beginning one year after the natural gas-fired plant or biomass energy facility is operationally complete, until January 1, 2031.

(2) Provides that amounts the taxpayer is required to repay are immediately due and payable, plus interest as assessed for delinquent taxes, but no penalties. Interest is applied retroactively to the date the tax preference was claimed and accrues until the amounts are repaid.

(3) Provides that if a taxpayer must repay the taxes, the taxpayer cannot continue to claim the exemptions in this act.

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