HOUSE BILL 1697

State of Washington 64th Legislature 2015 Regular Session

By Representatives Springer, Fitzgibbon, and Fey; by request of Office of Financial Management

Read first time 01/26/15. Referred to Committee on Transportation.

- 1 AN ACT Relating to extending the expiration date of tax
- 2 preferences for commute trip reduction programs; amending RCW
- 3 82.70.900; creating a new section; providing an effective date;
- 4 providing an expiration date; and declaring an emergency.
- 5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 6 NEW SECTION. Sec. 1. This section is the tax preference 7 performance statement for the commute trip reduction business and occupation tax credit in section 2 of this act. The performance 8 9 statement is only intended to be used for subsequent evaluation of 10 the tax preference. It is not intended to create a private right of 11 action by any party or be used to determine eligibility for
- 12 preferential tax treatment.

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- 13 (1) The legislature categorizes this tax preference as one 14 intended to induce certain designated behaviors by taxpayers as 15 indicated in RCW 82.32.808(2)(a).
 - (2) It is the legislature's specific public policy objective to continue encouraging businesses to provide financial incentives to their employees who participate in the commute trip reduction program that reduces single-occupancy vehicle travel in Washington.
- 20 (3) To measure the effectiveness of the exemptions in section 2 21 of this act in achieving the public policy objectives described in

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- subsection (2) of this section, the joint legislative audit and review committee must evaluate the number of taxpayers that claim the credit, the number of participating worksites, and the number of participating employees in commute trip reduction programs.
- 5 (4) If a review finds that the number of participating worksites 6 or number of participating employees in commute trip reduction 7 programs grows an average of three percent per year from July 1, 8 2015, through June 30, 2018, the legislature intends to extend the 9 expiration date of the tax preference.
- 10 (5) The joint legislative audit and review committee may use data 11 from the department of revenue, the department of transportation 12 commute trip reduction program, and any other data it deems necessary 13 in performing the evaluation under subsection (3) of this section.
- 14 **Sec. 2.** RCW 82.70.900 and 2014 c 222 s 707 are each amended to 15 read as follows:
- This chapter expires June 30, ((2015)) 2020.
- NEW SECTION. **Sec. 3.** This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2015.

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