

SHB 1544 - H AMD 122

By Representative Doglio

NOT CONSIDERED 01/05/2018

1 On page 1, line 9, after "structures" insert ", not the  
2 structures themselves,"

3 On page 1, line 11, after "met." insert "The legislature intends  
4 to expire the tax preference in this act on January 1, 2028. The  
5 legislature does not intend for the underlying language to be subject  
6 to this expiration date."

7 On page 1, after line 11, insert the following:

8 "NEW SECTION. **Sec. 2.** (1) This section is the tax preference  
9 performance statement for the tax preference contained in section 2,  
10 chapter . . . , Laws of 2017 (section 2 of this act). This preference  
11 statement is only intended to be used for subsequent evaluation of  
12 the tax preference. It is not intended to create a private right of  
13 action by any party or be used to determine eligibility for  
14 preferential tax treatment.

15 (2) The legislature categorizes this tax preference as one  
16 intended to provide tax relief as indicated in RCW 82.32.808(2)(e),  
17 to provide tax relief to taxpayers who operate a farm on five to  
18 twenty acres.

19 (3) The joint legislative audit and review committee must review  
20 the number of taxpayers who received tax relief with the tax  
21 preference in this act and the amount of property tax shift  
22 attributable to the tax preference in this act, by county and  
23 statewide. In order to obtain the data necessary to perform the  
24 review, the joint legislative audit and review committee may refer to  
25 data sources including county assessor property records and property  
26 tax information from the department of revenue."

27 Renumber the remaining sections consecutively and correct any  
28 internal references accordingly.

1 On page 4, line 29, after "income of" strike "five" and insert  
2 "ten"

3 On page 7, after line 4, insert the following:

4 "NEW SECTION. Sec. 4. Except for section 3 of this act, this  
5 act expires January 1, 2028."

6 Correct the title.

EFFECT: (1) Requires all parcels less than 20 acres to produce a gross income of ten thousand dollars or more for three of the five calendar years preceding the date of the application in order to qualify to have a home site valued at current use.

(2) Clarifies that the home site exemption applies to the land underlying residential structures and not the structures themselves.

(3) Provides a tax preference performance statement.

(4) Requires the joint legislative audit and review committee to review the number of taxpayers that receive tax relief under this act and the amount of property tax shift that is attributable to the tax preference in this act, by county and statewide.

(5) Expires the act on January 1, 2028. Clarifies the underlying language is not subject to the expiration date.

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