

SHB 2992 - H AMD 1388

By Representative Pollet

1 On page 2, beginning on line 5, strike all of section 2 and
2 insert the following:

3 "NEW SECTION. **Sec. 2.** (1) This section is the tax preference
4 performance statement for the tax preferences in chapter . . . , Laws
5 of 2018 (this act). This performance statement is only intended to be
6 used for subsequent evaluation of the tax preferences. It is not
7 intended to create a private right of action by any party or be used
8 to determine eligibility for preferential tax treatment.

9 (2) The legislature categorizes these tax preferences as ones
10 intended to increase the number of family wage jobs in rural
11 counties, as indicated in RCW 82.32.808(2)(f).

12 (3) It is the legislature's specific public policy objective to
13 encourage the addition of new family wage jobs in rural counties,
14 without compromising the underlying financial structure of the forest
15 and fish support account.

16 (4)(a) The legislative auditor will review and present the
17 following metrics to the legislature:

18 (i) The sum of new family wage jobs created annually for all
19 taxpayers that are subject to the preferential rate provided in this
20 act; and

21 (ii) A comparison between the rate in which new family wage jobs
22 are created in the manufacturing industry in rural counties to the
23 rate in which new family wage jobs are created in other industries in
24 which family wage job growth is relevant, both located within and
25 outside of rural counties.

26 (b) For purposes of this section, "family wage job" means an
27 employment position in which the employer provides the following
28 minimum employment conditions;

29 (i) At least thirty-five hours of work in any work week or at
30 least one thousand five hundred hours of work per year;

31 (ii) A wage that is equal to or greater than the median wage for
32 the county in which the job is located; and

1 (iii) Health care benefits or payments into a retirement plan on
2 behalf of the employee.

3 (5) In order to obtain the data necessary to perform the review
4 in subsection (4) of this section, the joint legislative audit and
5 review committee may refer to any available data source, and the
6 employment security department is directed to cooperate with any
7 requests for data pursuant to facilitating the review authorized in
8 this section."

EFFECT: (1) Makes modifications to the tax preference performance statement.

(2) Changes the objective of the tax preference performance review. Directs the legislative auditor to review and present:

(a) The sum of new family wage jobs created annually for all taxpayers that are subject to the preferential rate provided in this act; and

(b) A comparison between the rate in which new family wage jobs are created in the manufacturing industry in rural counties to the rate in which new family wage jobs are created in other industries in which family wage job growth is relevant, both located within and outside of rural counties.

(3) Provides a definition of a family wage job.

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