

ESSB 5513 - H AMD 1333

By Representative Springer

1 Strike everything after the enacting clause and insert the
2 following:

3 "Sec. 1. RCW 43.06.400 and 2013 c 225 s 605 are each amended to
4 read as follows:

5 (1) Beginning in January (~~(1984)~~) 2019, and in January of every
6 (~~(fourth)~~) second year thereafter, the department of revenue must
7 submit to the legislature prior to the regular session a listing of
8 the amount of reduction for the current and next biennium in the
9 revenues of the state or the revenues of local government collected
10 by the state as a result of tax (~~(exemptions)~~) preferences. The
11 listing must include:

12 (a) An estimate of the revenue lost from the tax (~~(exemption)~~)
13 preference;

14 (b) The purpose of the tax (~~(exemption)~~) preference;

15 (c) The persons, organizations, or parts of the population which
16 benefit from the tax (~~(exemption, and)~~) preference;

17 (d) A link in an electronic copy of the report to the review of
18 the tax preference on the web site of the joint legislative audit and
19 review committee; and

20 (e) Whether or not the tax (~~(exemption)~~) preference conflicts
21 with another state program.

22 (2) The listing required in subsection (1) of this section must
23 include but not be limited to the following revenue sources:

24 (a) Real and personal property tax exemptions under Title 84 RCW;

25 (b) Business and occupation tax exemptions, deductions, and
26 credits under chapter 82.04 RCW;

27 (c) Retail sales and use tax exemptions under chapters 82.08,
28 82.12, and 82.14 RCW;

29 (d) Public utility tax exemptions and deductions under chapter
30 82.16 RCW;

31 (e) Food fish and shellfish tax exemptions under chapter 82.27
32 RCW;

- 1 (f) Leasehold excise tax exemptions under chapter 82.29A RCW;
- 2 (g) Motor vehicle and special fuel tax exemptions and refunds
- 3 under chapter 82.38 RCW;
- 4 (h) Aircraft fuel tax exemptions under chapter 82.42 RCW;
- 5 (i) Motor vehicle excise tax exclusions under chapter 82.44 RCW;
- 6 and
- 7 (j) Insurance premiums tax exemptions under chapter 48.14 RCW.

8 ~~((+2))~~ (3) The department of revenue must prepare the listing
9 required by this section with the assistance of any other agencies or
10 departments as may be required.

11 ~~((+3))~~ (4) The department of revenue must present the listing to
12 the ways and means committees of each house in public hearings.

13 ~~((+4))~~ (5) Beginning in January ~~((1984))~~ 2019, and every
14 ~~((four))~~ two years thereafter the governor is requested to review the
15 report from the department of revenue and may submit recommendations
16 to the legislature with respect to the repeal or modification of any
17 tax ~~((exemption. The ways and means committees of each house and the
18 appropriate standing committee of each house must hold public
19 hearings and take appropriate action on the recommendations submitted
20 by the governor))~~ preference.

21 ~~((+5))~~ (6) As used in this section, "tax ~~((exemption))~~
22 preference" means an exemption, exclusion, or deduction from the base
23 of a tax; a credit against a tax; a deferral of a tax; or a
24 preferential tax rate.

25 ~~((+6) For purposes of the listing due in January 2012, the
26 department of revenue does not have to prepare or update the listing
27 with respect to any tax exemption that would not be likely to
28 increase state revenue if the exemption was repealed or otherwise
29 eliminated.))~~

30 **Sec. 2.** RCW 44.48.150 and 2013 c 327 s 2 and 2013 c 63 s 2 are
31 each reenacted and amended to read as follows:

32 (1) By January 1, 2009, in collaboration with the office of
33 financial management, using existing databases and structures
34 currently shared, the office of the legislative evaluation and
35 accountability program committee ~~((shall))~~ must establish and make
36 available to the public a searchable state expenditure information
37 web site. The state expenditure information web site ~~((shall))~~ must
38 provide access to current budget data, access to current accounting
39 data for budgeted expenditures and staff, and access to historical

1 data. At a minimum, the web site will provide access or links to the
2 following information as data are available:

3 (a) State expenditures by fund or account;

4 (b) State expenditures by agency, program, and subprogram;

5 (c) State revenues by major source;

6 (d) State expenditures by object and subobject;

7 (e) State agency workloads, caseloads, and performance measures,
8 and recent performance audits;

9 (f) State agency budget data by activity; (~~and~~)

10 (g) The tax preference report issued by the department of revenue
11 pursuant to RCW 43.06.400; and

12 (h) The inventory of state agency fees required by RCW 43.88.585.

13 (2) "State agency," as used in this section, includes every state
14 agency, office, board, commission, or institution of the executive,
15 legislative, or judicial branches, including institutions of higher
16 education.

17 (3) The state expenditure information web site (~~shall~~) must be
18 updated periodically as subsequent fiscal year data become available,
19 and the prior year expenditure data (~~shall~~) must be maintained by
20 the legislative evaluation and accountability program committee as
21 part of its ten-year historical budget data.

22 (4) By January 1, 2014, current and future capital project and
23 transportation project investments must be coded with the geographic
24 information sufficient to permit the public to search and identify
25 appropriation and expenditure data at the parent and subproject level
26 to the extent available by:

27 (a) State legislative district;

28 (b) County; and

29 (c) Agency project identifier.

30 (5) The office of the legislative evaluation and accountability
31 program committee must, within existing resources, update the state
32 expenditure information web site to allow the public to search for
33 capital budget and transportation projects by selecting from an
34 online geographical map. The map must allow an in-depth examination
35 of financial and other data associated with such projects. Data
36 elements must include:

37 (a) Project title;

38 (b) Total appropriation;

39 (c) Project description;

40 (d) Expenditure data; and

1 (e) Administering agency.

2 (6) The web site must be easy to use, contain current and readily
3 available data, and allow for review and analysis by the public. The
4 legislative evaluation and accountability program committee must test
5 the web site with potential users to ensure that it is easy to
6 navigate and comprehend."

7 Correct the title.

EFFECT: Removes intent language. Removes the requirement to include tax exemptions in budget and outlook documents and on the web sites for the Office of Financial Management, the Office of the Governor and the Economic and Revenue Forecast Council. Requires more detailed information from the Joint Legislative Audit and Review Committee and the Citizen Commission for Performance Measurement of Tax Preference reviews to be included in the biennial report on tax preferences by the Department of Revenue. Requires the Legislative Evaluation and Accountability Program web site to include a direct link to the Department of Revenue's biennial report on tax preferences.

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