
SUBSTITUTE HOUSE BILL 2550

State of Washington

65th Legislature

2018 Regular Session

By House Finance (originally sponsored by Representatives Muri, Kilduff, Reeves, Stanford, Shea, and Johnson)

READ FIRST TIME 02/02/18.

1 AN ACT Relating to providing tax exemptions for the assistance of
2 disabled veterans and members of the armed forces of the United
3 States of America; adding a new section to chapter 82.04 RCW; adding
4 a new section to chapter 82.08 RCW; and creating a new section.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

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

13 (2) The legislature categorizes this tax preference as one
14 intended to provide tax relief for certain businesses or individuals,
15 as indicated in RCW 82.32.808(2)(e).

16 (3) It is the legislature's specific public policy objective to
17 reduce the tax burden on individuals and businesses imposed by the
18 existing business and occupation tax rates.

19 (4) If the review finds that there is an increase of the
20 utilization of adaptive recreational and rehabilitation facilities by
21 disabled veterans and members of the armed forces of the United

1 States of America then the legislature intends to extend the
2 expiration date of this tax preference.

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 data collected by the state.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04
7 RCW to read as follows:

8 This chapter does not apply to any amounts received as the result
9 of sales on a federal military reservation by a nonprofit
10 organization under Title 26 U.S.C. Sec. 501(c)(3) of the federal
11 internal revenue code of 1986, as amended, as of the effective date
12 of this section, that operates an adaptive recreational and
13 rehabilitation facility dedicated to the assistance of disabled
14 veterans and members of the armed forces of the United States of
15 America.

16 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08
17 RCW to read as follows:

18 The tax levied by RCW 82.08.020 does not apply to sales made on a
19 federal military reservation by a nonprofit organization under Title
20 26 U.S.C. Sec. 501(c)(3) of the federal internal revenue code of
21 1986, as amended, as of the effective date of this section, that
22 operates an adaptive recreational and rehabilitation facility
23 dedicated to the assistance of disabled veterans and members of the
24 armed forces of the United States of America.

--- END ---