

SHB 1223 - H AMD 33

By Representative Corry

NOT CONSIDERED 12/23/2019

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

3 "NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04
4 RCW to read as follows:

5 (1) In computing the tax imposed in this chapter, a credit is
6 allowed to a buyer for the cost of purchasing and installing a diaper
7 changing station at a restaurant that makes available at least one
8 diaper changing station that is accessible to men and one diaper
9 changing station that is accessible to women, or one diaper changing
10 station accessible to both men and women. The credit is equal to the
11 value of the cost of purchasing and installing one or more diaper
12 changing stations.

13 (2) Credit under this section must be earned, and claimed against
14 taxes due under this chapter, for the tax reporting period in which
15 the diaper changing station costs are incurred by the person claiming
16 credit under this section. The credit may not exceed the tax
17 otherwise due under this chapter for the tax reporting period.
18 Refunds may not be given in place of credits and credits may not be
19 carried over to subsequent calendar years.

20 (3) The definitions in this subsection apply throughout this
21 section unless the context clearly requires otherwise.

22 (a) "Diaper changing station" includes a table or other device
23 suitable for changing a child who is forty pounds or less.

24 (b) "Restaurant" means a facility that prepares and sells food
25 directly to consumers for immediate consumption.

26 (4) This section expires January 1, 2030.

27 NEW SECTION. **Sec. 2.** (1) This section is the tax preference
28 performance statement for the tax preference contained in section 1,
29 chapter . . ., Laws of 2019 (section 1 of this act). This performance
30 statement is only intended to be used for subsequent evaluation of
31 the tax preference. It is not intended to create a private right of

1 action by any party or be used to determine eligibility for
2 preferential tax treatment.

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

6 (3) It is the legislature's specific public policy objective to
7 authorize a business and occupation tax credit for restaurants that
8 install diaper changing stations to promote diaper changing station
9 accessibility to men and women.

10 (4) If a review finds that there is an increase after the
11 effective date of this section in accessibility of diaper changing
12 stations in restaurants as described in section 1 of this act, then
13 the legislature intends to extend the expiration date of this tax
14 preference.

15 (5) In order to obtain the data necessary to perform the review
16 in subsection (4) of this section, the joint legislative audit and
17 review committee may refer to any data collected by the state."

18 Correct the title.

EFFECT: Removes the requirement that restaurants not otherwise exempt install diaper changing stations. Provides a business and occupation tax credit, equal to the value of purchase and installation of one or more diaper changing stations, to all restaurants that install at least one diaper changing station accessible to men and one diaper changing station accessible to women, or one diaper changing station that is accessible to both men and women.

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