

**SHB 1997 - H AMD 446**

By Representative Ryu

**ADOPTED 03/28/2019**

1 On page 1, after the enacting clause, insert the following:

2 "NEW SECTION. **Sec. 1.** This section is the tax preference  
3 performance statement for the tax preference contained in section 5,  
4 chapter . . ., Laws of 2019 (section 5 of this act). This performance  
5 statement is only intended to be used for subsequent evaluation of  
6 the tax preference. It is not intended to create a private right of  
7 action by any party or be used to determine eligibility for  
8 preferential tax treatment.

9 (1) The legislature categorizes this tax preference as one  
10 intended to induce certain designated behaviors by taxpayers, as  
11 indicated in RCW 82.32.808(2) (a).

12 (2) It is the legislature's specific public policy objective to  
13 preserve the affordable housing opportunities provided by existing  
14 manufactured/mobile home communities. It is the legislature's intent  
15 to encourage owners to sell existing communities to tenants and  
16 eligible organizations by providing a real estate excise tax  
17 exemption.

18 (3) To measure the effectiveness of this tax preference in  
19 achieving the specific public policy objective described in  
20 subsection (2) of this section, the joint legislative audit and  
21 review committee must, at minimum, review the number of units of  
22 housing that are preserved as a result of qualified sales of  
23 manufactured/mobile home communities and the total amount of  
24 exemptions claimed, as reported to the department of revenue.

25 (4) The joint legislative audit and review committee may use any  
26 other data it deems necessary in performing the evaluation under this  
27 section."

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

30 On page 11, beginning on line 13, strike all of section 6 and  
31 insert the following:

1        "NEW SECTION.    **Sec. 6.**    Section 5 of this act expires January 1,  
2    2030."

3        Correct the title.

EFFECT: Makes the real estate excise tax exemption for qualified sales of manufactured/mobile home communities subject to an automatic 10-year expiration and to review by the Joint Legislative Audit and Review Committee.

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