**1175-S.E AMS WILS S5235.3 - NOT FOR FLOOR USE**

**ESHB 1175** - S AMD TO WM COMM AMD (S-5165.1/22) **1475**

By Senator L. Wilson

**NOT CONSIDERED 07/19/2022**

On page 8, after line 37, insert the following:

"(7) This section expires December 31, 2028."

On page 10, beginning on line 33, strike all of section 5 and insert the following:

"NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preference contained in section 3, chapter . . ., Laws of 2022 (section 3 of this act). This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or to be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to induce certain designated behavior by taxpayers as indicated in RCW 82.32.808(2)(a).

(3) It is the legislature's specific public policy objective to address youth homelessness and housing instability by encouraging homeowners to participate in a host home program. The legislature further acknowledges the importance of ensuring tax policies contain the necessary measures to identify and reduce tax fraud.

(4) A review by the joint legislative audit and review committee must determine if the statewide amount of host homes has increased as a result of the property tax exemption under section 3 of this act. The review must also measure the effectiveness of the attestation requirements under section 3(2)(b) of this act at reducing tax fraud. If a review finds that the attestation is not effective at preventing fraudulent property tax claims, then the legislature intends to not extend this tax preference, regardless of any potential increase in host home participants.

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

NEW SECTION. **Sec.**  Sections 2 and 4 of this act expire December 31, 2028."

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

On page 10, line 36, after "2024" strike "and thereafter" and insert "through 2028"

On page 11, line 4, after "sections;" strike "and providing an effective date" and insert "providing an effective date; and providing expiration dates"

EFFECT: Provides a tax preference performance statement and expiration dates. Provides that the act applies to taxes levied for collection between 2024 and 2028.