

**SHB 1657 - H AMD 946**

By Representative Orcutt

1 On page 3, beginning on line 1, strike all of section 3 and  
2 insert the following:

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

5 (1) Subject to the limitations in this section, in computing the  
6 tax imposed under this chapter, a credit is allowed for all property  
7 taxes paid during the calendar year on property that provides 10 or  
8 more commercial truck parking spaces.

9 (a) In order to qualify for the credit under this section,  
10 substantial construction work on the commercial truck parking space  
11 must have begun after the effective date of this section.

12 (b) For purposes of this section, a "commercial truck parking  
13 space" must have minimum dimensions of 12 feet wide and 70 feet long.

14 (2) The maximum credit that may be earned by a person pursuant to  
15 this section and section 4 of this act each calendar year is  
16 \$100,000.

17 (3) Credits are available on a first-in-time basis. The  
18 department must disallow any credits, or portion thereof, that would  
19 cause the total amount of credits claimed under this section and  
20 section 4 of this act during any calendar year to exceed \$1,000,000.  
21 If this limitation is reached, the department must publish a notice  
22 on its website that the annual statewide limit has been met. In  
23 addition, the department must provide written notice to any person  
24 who has claimed tax credits in excess of the limitation in this  
25 subsection. The notice must indicate the amount of tax due and  
26 provide that the tax must be paid within 30 days from the date of the  
27 notice. The department may not assess penalties and interest as  
28 provided in chapter 82.32 RCW on the amount due in the initial notice  
29 if the amount due is paid by the due date specified in the notice, or  
30 any extension thereof.

31 (4) Any amount of tax credit earned during one calendar year may  
32 be carried forward and claimed against a person's tax liability for  
33 the next succeeding calendar year. Any credit remaining unused in the

1 next succeeding calendar year may be carried forward and claimed  
2 against the person's tax liability for the second succeeding calendar  
3 year, but may not be carried over for any calendar year thereafter.  
4 Credits carried over must be applied before new credits. No refunds  
5 may be granted for credits under this section.

6 (5) (a) To claim a credit under this section, a person must  
7 electronically file with the department all returns, forms, and any  
8 other information required by the department in an electronic format.

9 (b) For purposes of this subsection, "return" has the same  
10 meaning as in RCW 82.32.050.

11 (6) Credits may not be claimed under this section for property  
12 taxes levied for collection prior to the effective date of this  
13 section.

14 (7) A person claiming the credit under this section is subject to  
15 all the requirements of chapter 82.32 RCW. A person claiming the  
16 credit provided in this section must file a complete annual tax  
17 performance report with the department pursuant to RCW 82.32.534.

18 (8) (a) This section expires one year after the secretary of the  
19 department of transportation certifies to the department that the  
20 state has sufficient safe, overnight commercial truck parking for the  
21 freight delivery needs of the state or January 1, 2033, whichever is  
22 earlier.

23 (b) The department shall provide written notice of the expiration  
24 date of this section to the chief clerk of the house of  
25 representatives, the secretary of the senate, the office of the code  
26 reviser, and others as deemed appropriate by the department.

27 NEW SECTION. **Sec. 4.** A new section is added to chapter 82.16  
28 RCW to read as follows:

29 (1) Subject to the limitations in this section, in computing the  
30 tax imposed under this chapter, a credit is allowed for all property  
31 taxes paid during the calendar year on property that provides 10 or  
32 more commercial truck parking spaces.

33 (a) In order to qualify for the credit under this section,  
34 substantial construction work on the commercial truck parking space  
35 must have begun after the effective date of this section.

36 (b) For purposes of this section, a "commercial truck parking  
37 space" must have minimum dimensions of 12 feet wide and 70 feet long.

1 (2) The maximum credit that may be earned by a person pursuant to  
2 this section and section 3 of this act each calendar year is  
3 \$100,000.

4 (3) Credits are available on a first-in-time basis. The  
5 department must disallow any credits, or portion thereof, that would  
6 cause the total amount of credits claimed under this section and  
7 section 3 of this act during any calendar year to exceed \$1,000,000.  
8 If this limitation is reached, the department must publish a notice  
9 on its website that the annual statewide limit has been met. In  
10 addition, the department must provide written notice to any person  
11 who has claimed tax credits in excess of the limitation in this  
12 subsection. The notice must indicate the amount of tax due and  
13 provide that the tax must be paid within 30 days from the date of the  
14 notice. The department may not assess penalties and interest as  
15 provided in chapter 82.32 RCW on the amount due in the initial notice  
16 if the amount due is paid by the due date specified in the notice, or  
17 any extension thereof.

18 (4) Any amount of tax credit earned during one calendar year may  
19 be carried forward and claimed against a person's tax liability for  
20 the next succeeding calendar year. Any credit remaining unused in the  
21 next succeeding calendar year may be carried forward and claimed  
22 against the person's tax liability for the second succeeding calendar  
23 year but may not be carried over for any calendar year thereafter.  
24 Credits carried over must be applied before new credits. No refunds  
25 may be granted for credits under this section.

26 (5)(a) To claim a credit under this section, a person must  
27 electronically file with the department all returns, forms, and any  
28 other information required by the department in an electronic format.

29 (b) For purposes of this subsection, "return" has the same  
30 meaning as in RCW 82.32.050.

31 (6) Credits may not be claimed under this section for property  
32 taxes levied for collection prior to the effective date of this  
33 section.

34 (7) A person claiming the credit under this section is subject to  
35 all the requirements of chapter 82.32 RCW. A person claiming the  
36 credit provided in this section must file a complete annual tax  
37 performance report with the department pursuant to RCW 82.32.534.

38 (8)(a) This section expires one year after the secretary of the  
39 department of transportation certifies to the department that the  
40 state has sufficient safe, overnight commercial truck parking for the

1 freight delivery needs of the state or January 1, 2033, whichever is  
2 earlier.

3 (b) The department shall provide written notice of the expiration  
4 date of this section to the chief clerk of the house of  
5 representatives, the secretary of the senate, the office of the code  
6 reviser, and others as deemed appropriate by the department."

7 Renumber the remaining sections consecutively, correct any  
8 internal references accordingly, and correct the title.

9 On page 8, beginning on line 35, strike all of section 7

10 Correct the title.

EFFECT: Eliminates the property tax exemption for property that has 10 or more newly constructed commercial truck parking spaces. Provides an annual business and occupation (B&O) tax credit and a public utilities tax (PUT) credit for property taxes paid on property with newly constructed commercial truck parking spots. The annual credit amount for the B&O and PUT credits combined is up to \$100,000 per person with an annual statewide cap of \$1,000,000 in all credits.

--- END ---