

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

By Senator L. Wilson

**NOT CONSIDERED 07/19/2022**

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

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

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

5 "NEW SECTION. **Sec. 5.** (1) This section is the tax preference  
6 performance statement for the tax preference contained in section 3,  
7 chapter . . ., Laws of 2022 (section 3 of this act). This performance  
8 statement is only intended to be used for subsequent evaluation of  
9 the tax preference. It is not intended to create a private right of  
10 action by any party or to be used to determine eligibility for  
11 preferential tax treatment.

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

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

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

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

1        NEW SECTION.    **Sec. 6.**    Sections 2 and 4 of this act expire  
2    December 31, 2028."

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

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

7        On page 11, line 4, after "sections;" strike "and providing an  
8    effective date" and insert "providing an effective date; and  
9    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.

--- **END** ---