

HOUSE BILL REPORT

SHB 1095

As Amended by the Senate

Title: An act relating to the taxation of governmental financial assistance programs addressing the impacts of conditions giving rise to a gubernatorial or presidential emergency proclamation by creating state business and occupation tax and state public utility tax exemptions, a sales and use tax exemption for the receipt of such financial assistance, and clarifying the sales and use tax obligations for goods and services purchased by recipients of such financial assistance.

Brief Description: Concerning the taxation of governmental financial assistance programs addressing the impacts of conditions giving rise to a gubernatorial or presidential emergency proclamation by creating state business and occupation tax and state public utility tax exemptions, a sales and use tax exemption for the receipt of such financial assistance, and clarifying the sales and use tax obligations for goods and services purchased by recipients of such financial assistance.

Sponsors: House Committee on Finance (originally sponsored by Representatives Walen, Boehnke, Ryu, Leavitt, Corry, Wicks, Tharinger, Ortiz-Self, Callan, Graham, Fey, Frame, Stokesbary, Orwall, Rule, Bergquist and Pollet; by request of Department of Revenue).

Committee Activity:

Finance: 1/14/21, 1/19/21 [DPS].

Floor Activity:

Passed House: 1/22/21, 98-0.

Senate Amended.

Passed Senate: 2/5/21.

Brief Summary of Substitute Bill

HOUSE COMMITTEE ON FINANCE

Majority Report: The substitute bill be substituted therefor and the substitute bill do pass. Signed by 17 members: Representatives Frame, Chair; Berg, Vice Chair; Walen, Vice Chair; Orcutt, Ranking Minority Member; Dufault, Assistant Ranking Minority Member;

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

Chase, Chopp, Harris-Talley, Morgan, Orwall, Ramel, Springer, Stokesbary, Thai, Vick, Wylie and Young.

Staff:

Background:

Summary of Substitute Bill:

EFFECT OF SENATE AMENDMENT(S):

Here is the Effect of Senate Amendment content.

Appropriation:

Fiscal Note:

Effective Date:

Staff Summary of Public Testimony:

Persons Testifying: (In support) Representative Amy Walen, prime sponsor; Michael Bailey, Department of Revenue; Tommy Gantz, Association of Washignton Business; Mark Johnson, Washington Retail; Julia Gorton, Washington Hospitality Association.

Persons Signed In To Testify But Not Testifying: (In support) Patrick Connor, NFIB.