

# FINAL BILL REPORT

## ESB 5336

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C 96 L 23  
Synopsis as Enacted

**Brief Description:** Concerning the main street trust fund tax credit.

**Sponsors:** Senators Cleveland, Wilson, L., Frame and Mullet.

**Senate Committee on Business, Financial Services, Gaming & Trade**  
**House Committee on Local Government**  
**House Committee on Finance**

**Background:** The Washington State Main Street Program (Program) provides technical assistance for local comprehensive downtown or neighborhood commercial district revitalization initiatives. The Department of Archeology and Historic Preservation (DAHP) operates the Program through a contract with the Washington Trust for Historic Preservation. DAHP provides initial site evaluations by technical specialists, training for local programs and staff, and design and implementation assistance to local governments, businesses, organizations, and property owners undertaking revitalization initiatives.

In 2021, the Legislature expanded the total business and occupation tax or public utility tax credit allowed under the Main Street Tax Incentive Program to 75 percent, for contributions made to the state Main Street Trust Fund beginning in calendar year 2021. The program continued to be limited to local governments with a population of less than 190,000.

As of 2021, the U.S. Census data reports that the city of Vancouver, Washington, has a population of 192,169. In 2022, the Legislature clarified that the Program criteria for a population less than 190,000 within a local government's boundary is to be determined at the time of designation by amending the Program chapter associated with RCW 43.360.030. Similar language found in the Washington Main Street Program Tax Incentives chapter was not adjusted to account for the time of designation.

**Summary:** The Washington Main Street Program Tax Incentives chapter clarifies the Program criteria for having a population less than 190,000 within a local government's boundary is to be determined at the time of designation. An approved person for the credit

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must send the total approved contribution of the calendar year by November 15th. If November 15th does not fall on a business day, the payment of a contribution will be considered timely if it is sent on the next business day.

**Votes on Final Passage:**

Senate 48 0

House 98 0

**Effective:** July 23, 2023