
HOUSE BILL 1807

State of Washington

66th Legislature

2019 Regular Session

By Representative Orcutt

1 AN ACT Relating to extending the tax preference for investment
2 projects in distressed counties and community empowerment zones;
3 amending RCW 82.60.040; creating a new section; and providing an
4 expiration date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
7 performance statement for the tax preference contained in section 2,
8 chapter . . ., Laws of 2019 (section 2 of this act). This performance
9 statement is only intended to be used for subsequent evaluation of
10 the tax preference. It is not intended to create a private right of
11 action by any party or to be used to determine eligibility for
12 preferential tax treatment.

13 (2) The legislature categorizes this tax preference as one
14 intended to create or retain jobs, as indicated in RCW
15 82.32.808(2)(c).

16 (3) It is the legislature's specific public policy objective to
17 assist communities experiencing high unemployment and economic
18 stagnation by promoting and stimulating economic and employment
19 opportunities.

20 (4) If a review finds that as a result of the capital investment
21 incentivized by the tax preference, the taxpayer hires additional and

1 retains additional employees for the deferral period, then the
2 legislature intends to extend the expiration date of this tax
3 preference.

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

7 **Sec. 2.** RCW 82.60.040 and 2010 1st sp.s. c 16 s 6 are each
8 amended to read as follows:

9 (1) The department must issue a sales and use tax deferral
10 certificate for state and local sales and use taxes due under
11 chapters 82.08, 82.12, and 82.14 RCW on each eligible investment
12 project.

13 (2) The department must keep a running total of all deferrals
14 granted under this chapter during each fiscal biennium.

15 (3) This section expires July 1, (~~2020~~) 2030.

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