
HOUSE BILL 1972

State of Washington

66th Legislature

2019 Regular Session

By Representatives Kilduff and Leavitt

1 AN ACT Relating to providing tax exemptions for the assistance of
2 disabled veterans and members of the armed forces of the United
3 States of America; adding a new section to chapter 82.04 RCW; adding
4 a new section to chapter 82.08 RCW; and creating a new section.

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 sections 2
8 and 3, chapter . . ., Laws of 2019 (sections 2 and 3 of this act).
9 This performance statement is only intended to be used for subsequent
10 evaluation of the tax preference. It is not intended to create a
11 private right of action by any party or to be used to determine
12 eligibility for preferential tax treatment.

13 (2) The legislature categorizes this tax preference as one
14 intended to provide tax relief for certain businesses or individuals,
15 as indicated in RCW 82.32.808(2)(e).

16 (3) It is the legislature's specific public policy objective to
17 reduce the tax burden on individuals and businesses imposed by the
18 existing business and occupation tax rates.

19 (4) If the review finds that there is an increase of the
20 utilization of adaptive recreational and rehabilitation facilities by
21 disabled veterans and members of the armed forces of the United

1 States of America, then the legislature intends to extend the
2 expiration date of this tax preference.

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

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04
7 RCW to read as follows:

8 This chapter does not apply to amounts received as the result of
9 sales made on a federal reservation by a nonprofit corporation exempt
10 from federal income taxation under Title 26 U.S.C. Sec. 501(c)(3) of
11 the federal internal revenue code of 1986, as amended, as of the
12 effective date of this section, that are in furtherance of the
13 operation of an adaptive recreational and rehabilitation facility
14 dedicated to the assistance of disabled veterans and members of the
15 armed forces of the United States of America.

16 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.08
17 RCW to read as follows:

18 The tax levied by RCW 82.08.020 does not apply to sales made on a
19 federal reservation by a nonprofit corporation exempt from federal
20 income taxation under Title 26 U.S.C. Sec. 501(c)(3) of the federal
21 internal revenue code of 1986, as amended, as of the effective date
22 of this section, that are in furtherance of the operation of an
23 adaptive recreational and rehabilitation facility dedicated to the
24 assistance of disabled veterans and members of the armed forces of
25 the United States of America.

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