FINAL BILL REPORT
SHB 1381

C 54 L 07
Synopsis as Enacted

Brief Description: Making changes of a technical nature to tax laws.

Sponsors: By House Committee on Finance (originally sponsored by Representatives Hasegawa, Orcutt, McIntire and Condotta; by request of Department of Revenue).

House Committee on Finance
Senate Committee on Ways & Means

Background:

Inaccuracies in the Revised Code of Washington (RCW) may occur in a variety of ways.

Typographical, drafting, structural, or grammatical errors may be made in bill drafts and floor amendments. Sections may be repealed, recodified, or amended in a way that changes their internal numbering, creating incorrect cross-references. A bill may change a particular term or an entity may be renamed or abolished, and references to these terms or entities in other provisions of the code become inaccurate.

A bill may have contingent effective or expiration dates. Contingent dates lead to a multiplicity of sections, which causes confusion for readers and additional bill drafting complexity.

In a given legislative session, two or more bills may amend the same section of the code without reference to each other. This is called a "double" or "multiple" amendment. Merging double or multiple amendments may require the restructuring of a section for grammatical or other reasons.

Some provisions of the code become obsolete with the passage of time. The Washington Legislature may provide a tax reduction, for example, that operates only for a specified number of years or expires on a specified date.

In 2002 a law was enacted that would become null and void if the federal Mobile Telecommunications Sourcing Act is invalidated by the courts. This contingency has generated a multiplicity of sections in the code. The likelihood of court action appears extremely remote.

Summary:
Technical corrections are made to various provisions related to property and excise taxes. These changes include:

(1) correcting drafting errors, structural problems such as RCW strings that are not in numeric order, inaccurate references to terms that have been changed, and inaccurate   cross-references;
(2) adding or modifying language to clarify statutory provisions;
(3) reenacting sections of code to merge multiple amendments; and
(4) repealing several obsolete provisions of code.

In addition, a contingency clause in chapter 67, Laws of 2002, making the act null and void if the federal Mobile Telecommunications Sourcing Act is invalidated by a court, is repealed.

Votes on Final Passage:

House   94   0
Senate   49   0

Effective: July 22, 2007
             July 1, 2011 (Section 5)