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## SUBSTITUTE HOUSE BILL 2351

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State of Washington 60th Legislature 2007 Regular Session

By House Committee on Finance (originally sponsored by Representatives Sells, Campbell, Conway, Green, Hudgins, Hasegawa, Appleton, Ormsby, Hurst, Chase, Dickerson, VanDeWege and Simpson)

READ FIRST TIME 03/05/07.

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AN ACT Relating to establishing a state tax policy that prohibits employers claiming certain tax incentives from requiring employees to participate in certain communications about political, religious, or labor organizing matters; and creating a new section.

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

NEW SECTION. Sec. 1. The joint legislative audit and review committee shall study the feasibility of implementing a state tax policy disallowing employers from claiming tax preferences if the employer requires employee participation in employer-to-employee communications regarding certain political, religious, or labor organizing positions of the employer. The committee shall provide the conclusions of its study in the form of a report. The report, in its analysis of implementing policy to accomplish this objective, shall address: Constitutional and other legal issues; revenue and other economic impacts; interaction with collective bargaining agreements; difficulty of tax administration and enforcement; efforts in other states to implement similar policy; and types of industries that are

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- 1 likely to be impacted. The report is due to the fiscal committees of
- 2 the legislature by December 1, 2007.

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