**2992-S AMH POLL H5168.1 - NOT FOR FLOOR USE**

**SHB 2992** - H AMD **1388**

By Representative Pollet

On page 2, beginning on line 5, strike all of section 2 and insert the following:

"NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preferences in chapter . . ., Laws of 2018 (this act). This performance statement is only intended to be used for subsequent evaluation of the tax preferences. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes these tax preferences as ones intended to increase the number of family wage jobs in rural counties, as indicated in RCW 82.32.808(2)(f).

(3) It is the legislature's specific public policy objective to encourage the addition of new family wage jobs in rural counties, without compromising the underlying financial structure of the forest and fish support account.

(4)(a) The legislative auditor will review and present the following metrics to the legislature:

(i) The sum of new family wage jobs created annually for all taxpayers that are subject to the preferential rate provided in this act; and

(ii) A comparison between the rate in which new family wage jobs are created in the manufacturing industry in rural counties to the rate in which new family wage jobs are created in other industries in which family wage job growth is relevant, both located within and outside of rural counties.

(b) For purposes of this section, "family wage job" means an employment position in which the employer provides the following minimum employment conditions;

(i) At least thirty-five hours of work in any work week or at least one thousand five hundred hours of work per year;

(ii) A wage that is equal to or greater than the median wage for the county in which the job is located; and

(iii) Health care benefits or payments into a retirement plan on behalf of the employee.

(5) In order to obtain the data necessary to perform the review in subsection (4) of this section, the joint legislative audit and review committee may refer to any available data source, and the employment security department is directed to cooperate with any requests for data pursuant to facilitating the review authorized in this section."

EFFECT: (1) Makes modifications to the tax preference performance statement.

(2) Changes the objective of the tax preference performance review. Directs the legislative auditor to review and present:

(a) The sum of new family wage jobs created annually for all taxpayers that are subject to the preferential rate provided in this act; and

(b) A comparison between the rate in which new family wage jobs are created in the manufacturing industry in rural counties to the rate in which new family wage jobs are created in other industries in which family wage job growth is relevant, both located within and outside of rural counties.

(3) Provides a definition of a family wage job.