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**SHB 2995** - H AMD TO H AMD (H-5172.1/18) **1470**

By Representative Condotta

On page 42, after line 34 of the striking amendment, insert the following:

"NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preference contained in section 28, chapter . . ., Laws of 2018 (section 28 of this act). This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or to be used to determine eligibility for preferential tax treatment.

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

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

(4) If a review finds that at least ten electric truck tractors were purchased by businesses as the result of the tax relief from this tax preference, then the legislature intends to extend the expiration date of this tax preference.

(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 data collected by the state.

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

(1) Persons, who purchase an all electric truck tractor as defined in RCW 46.04.655 and who have paid a tax levied by RCW 82.08.020 on the purchase, may claim an exemption of up to eleven thousand dollars from state tax in the form of a remittance.

(2) A person claiming an exemption from state tax in the form of a remittance must pay the tax imposed under RCW 82.08.020 before applying to the department for remittance for all or part of the tax paid under RCW 82.08.020.

(3) The claim for remittance under this section must be done in the form and manner required by the department by rule, specifying the amount of the exempted tax claimed and the qualifying purchase or acquisition for which the exemption is claimed. The buyer must retain information in adequate detail to enable the department to determine whether the truck tractor purchased meets the criteria under this section.

(4) The department must determine eligibility under this section based on information provided by the buyer and through audit and other administrative records."

Correct the title.

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|  | EFFECT:  Establishes a sales tax exemption in the form of a remittance for the purchase of an all electric truck tractor in an amount of up to eleven thousand dollars. |

**--- END ---**