**2424-S AMS WM S5799.1 - NOT FOR FLOOR USE**

**SHB 2424** - S COMM AMD

By Committee on Ways & Means

**ADOPTED 03/02/2018**

Strike everything after the enacting clause and insert the following:

"NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preference contained in section 108, chapter 28, Laws of 2017 3rd sp. sess. 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 to be used to determine eligibility for preferential tax treatment.

(2) The legislature categorizes this tax preference as one intended to induce certain designated behavior by taxpayers and improve industry competitiveness, as indicated in RCW 82.32.808(2) (a) and (b).

(3) If a review finds that there is an increase in self-produced fuel as the result of this tax preference, then the legislature intends to extend the expiration date of this tax preference.

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

**Sec.**  2017 3rd sp.s. c 28 s 605 (uncodified) is amended to read as follows:

(1) Except as otherwise provided in this section, this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately.

(2) ((~~Part I~~)) Sections 101 through 106 of this act ((~~is~~)) are necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and take((~~s~~)) effect August 1, 2017.

(3) Section 213 of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 23, 2017.

(4) Part III of this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect July 1, 2017.

(5) Sections 107 through 109 and 502 of this act take((~~s~~)) effect January 1, 2018.

NEW SECTION. **Sec.**  This act applies both retroactively to August 1, 2017, and prospectively.

NEW SECTION. **Sec.**  This act is exempt from the provisions of RCW 82.32.805(1)(a).

NEW SECTION. **Sec.**  This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately."

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On page 1, line 2 of the title, after "fuel;" strike the remainder of the title and insert "amending 2017 3rd sp.s. c 28 s 605 (uncodified); creating new sections; and declaring an emergency."

EFFECT: Makes a technical correction to remove section 107, chapter 28, Laws of 2017 3rd sp. sess. (section 107 from Engrossed House Bill No. 2163) from the tax preference performance statement because section 107 is not a tax preference.