H-3796.1

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**SUBSTITUTE HOUSE BILL 2424**

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**State of Washington 65th Legislature 2018 Regular Session**

**By** House Finance (originally sponsored by Representatives Lytton and Nealey)

AN ACT Relating to correcting the use tax exemption for self-produced fuel; amending 2017 3rd sp.s. c 28 s 605 (uncodified); creating new sections; and declaring an emergency.

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

NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preferences contained in sections 107 and 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 these tax preferences as ones 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 these tax preferences, then the legislature intends to extend the expiration date of these tax preferences.

(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.

**--- END ---**