**5096-S.E AMH ORCU H1589.1 - NOT FOR FLOOR USE**

**ESSB 5096** - H AMD TO FIN COMM AMD (H-1547.5/21) **735**

By Representative Orcutt

**NOT ADOPTED 04/20/2021**

On page 4, line 6, after "2022," insert "or the effective date provided pursuant to section 19 of this act, whichever is later,"

On page 14, after line 19, insert the following:

"NEW SECTION. **Sec.**  (1) Upon the passage of this act, the department of revenue must submit a letter of inquiry to the internal revenue service regarding whether the tax imposed under this act is an excise tax or an income tax.

(2) If the internal revenue service responds to the department's inquiry advising that the tax imposed under this act is an excise tax, the department must provide written notice of the effective date of this section to affected parties, the chief clerk of the house of representatives, the secretary of the senate, the office of the code reviser, and others as deemed appropriate by the department. No tax may be imposed or collected prior to the effective date of this section."

Renumber the remaining sections consecutively and correct any internal references accordingly.

EFFECT: Provides a contingent effective date that is dependent upon the Internal Revenue Service advising the Department of Revenue that the tax imposed under this act is an excise tax.