**1175-S.E AMS HASE S5211.2 - NOT FOR FLOOR USE**

**ESHB 1175** - S AMD TO WM COMM AMD (S-5165.1/22) **1472**

By Senator Hasegawa

On page 8, after line 37, insert the following:

"(7) This section expires January 1, 2034."

On page 10, beginning on line 33, strike all of section 5 and insert the following:

"NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preference contained in section 3, chapter . . ., Laws of 2022 (section 3 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 these tax preferences as ones intended to induce certain designated behavior by taxpayers as indicated in RCW 82.32.808(2)(a).

(3) It is the legislature's specific public policy objective to address youth homelessness and housing instability by encouraging homeowners to participate in a host home program.

(4) If a review finds that the goals of this tax preference as described in section 1 of this act have been met or surpassed, and the statewide amount of host homes providing safe shelter for homeless youth has increased, 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."

On page 10, after line 37, insert the following:

"NEW SECTION. **Sec.**  Sections 2 and 4 of this act expire January 1, 2034."

On page 11, line 4, after "sections;" strike "and providing an effective date" and insert "providing an effective date; and providing expiration dates"

EFFECT: Removes the section exempting the act from tax preference performance review and automatic expiration. Includes the automatic expiration for the sake of clarity and provides a tax preference performance statement.