**1789-S AMS HASE S5213.2 - NOT FOR FLOOR USE**

**SHB 1789** - S AMD **1476**

By Senator Hasegawa

On page 4, beginning on line 33, strike all of section 4 and insert the following:

"NEW SECTION. **Sec.**  (1) This section is the tax preference performance statement for the tax preferences contained in sections 1 and 2, chapter . . ., Laws of 2022 (sections 1 and 2 of this act). 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 provide tax relief for certain businesses or individuals, as indicated in RCW 82.32.808(2) (a) and (e).

(3) It is the legislature's specific public policy objective to increase affordable housing, including the availability of adult family homes, by using financial relief for organizations that provide adult family housing services as a tool to achieve that objective.

(4) If a review finds that the statewide amount of eligible units in adult family homes has increased and the number of low-income persons placed in such units has also increased by a similar amount as a result of this act, then the legislature intends to extend the expiration date of these tax preferences.

(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."

EFFECT: Makes the act subject to tax preference performance review and automatic expiration.