
HOUSE BILL 1716

State of Washington

54th Legislature

1995 Regular Session

By Representatives Thompson, Casada, Stevens, Pelesky, Koster, McMahan and Padden

Read first time 02/06/95. Referred to Committee on Education.

1 AN ACT Relating to tax credits and reimbursements for education;
2 adding a new chapter to Title 84 RCW; adding a new chapter to Title 82
3 RCW; prescribing penalties; creating a new section; and declaring an
4 emergency.

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

6 NEW SECTION. **Sec. 1.** A person is entitled to a credit against
7 state property taxes, in accordance with the following:

8 (1) The person claiming the credit or his or her spouse must have
9 provided home schooling to or paid for private schooling for children
10 living in the residence during the year in which the property taxes
11 were paid;

12 (2) The person claiming the credit must provide proof of the
13 requirements of subsection (1) of this section as provided by the
14 department by rule;

15 (3) The property taxes must have been imposed upon a residence that
16 was occupied by the person claiming the credit as a principal place of
17 residence as of January 1st of the year for which the credit is
18 claimed. A person who sells, transfers, moves, or is displaced from
19 his or her residence may transfer his or her credit status to a

1 replacement residence, but a claimant may not receive a credit on more
2 than one residence in a year;

3 (4) The person claiming the credit must have owned, at the time of
4 filing, in fee, as a life estate, or by contract purchase, the
5 residence on which the property taxes have been imposed or if the
6 person claiming the credit lives in a cooperative housing association,
7 corporation, or partnership, the person must own a share in the
8 association, corporation, or partnership representing the unit or
9 portion of the structure in which the person resides. For purposes of
10 this subsection, a residence owned by a marital community or owned by
11 cotenants is deemed to be owned by each spouse or cotenant, and a lease
12 for life is deemed a life estate; and

13 (5) The amount of the credit shall be one-half of the total amount
14 of state property tax owed. However, the amount of the credit shall
15 not exceed fifty percent of the estimated average total per-pupil K-12
16 state allocation, excluding allocations for state assistance for school
17 facility construction, for the school year in which the credit is
18 claimed per child living in the residence for which home schooling has
19 been provided or for whom private schooling has been paid.

20 NEW SECTION. **Sec. 2.** Unless the context clearly requires
21 otherwise, the definitions in this section apply throughout this
22 chapter.

23 (1) "Cotenant" means a person who resides with the person claiming
24 the reimbursement and who has an ownership interest in the residence.

25 (2) "Department" means the state department of revenue.

26 (3) "Home schooling" means home-based instruction for a majority of
27 the school year, which instruction meets the requirements of RCW
28 28A.225.010 and chapter 28A.200 RCW.

29 (4) "Private schooling" means attendance for a majority of the
30 school year at a private school that meets the requirements of chapter
31 28A.195 RCW.

32 (5) "Residence" means a single-family dwelling unit whether the
33 unit is separate or part of a multiunit dwelling, including the land on
34 which the dwelling stands not to exceed one acre, and includes a mobile
35 home that has substantially lost its identity as a mobile unit by
36 virtue of its being fixed in location upon land owned or leased by the
37 owner of the mobile home and placed on a foundation, posts or blocks,
38 with fixed pipe, connections with sewer, water, or other utilities.

1 "Residence" includes a share ownership in a cooperative housing
2 association, corporation, or partnership if the person claiming
3 reimbursement can establish that his or her share represents the
4 specific unit or portion of the structure in which he or she resides.
5 "Residence" also includes a single-family dwelling situated upon lands
6 the fee of which is vested in the United States or an instrumentality
7 of the United States including an Indian tribe or in the state of
8 Washington.

9 NEW SECTION. **Sec. 3.** A person must make and file a claim for a
10 credit under section 1 of this act at the time the taxes are due and
11 solely upon forms as prescribed and furnished by the department. The
12 person filing a claim for a credit shall deduct the amount of the
13 credit from the tax payment.

14 If the department finds that the applicant does not meet the
15 qualifications set forth in section 1 of this act, the department shall
16 deny the credit, but the denial may be appealed to the department in
17 the same manner as excise tax appeals under chapter 82.32 RCW. If the
18 applicant had received a credit in prior years based on erroneous
19 information, the credit amount must be collected subject to the
20 penalties provided in RCW 84.40.130 for a period not to exceed three
21 years.

22 The department and each local assessor shall publicize the
23 qualifications and manner of making claims under this chapter through
24 communications media, including such paid advertisements or notices as
25 the department deems appropriate. Notice of the qualifications, method
26 of making applications, and availability of further information must be
27 included on or with property tax statements and revaluation notices for
28 all residential property including mobile homes.

29 NEW SECTION. **Sec. 4.** (1) A person entitled to a credit or the
30 person's attorney in fact must make and sign all claims for a credit.

31 (2) If the taxpayer is unable to submit his or her own claim, a
32 duly authorized agent or a guardian or other person charged with the
33 care of the person or property of the taxpayer must submit the claim.

34 (3) A person signing a false claim with the intent to defraud is
35 subject to the penalties provided in chapter 9A.72 RCW for false
36 swearing.

1 NEW SECTION. **Sec. 5.** Relief under this chapter is in addition to
2 any other relief provided by law.

3 NEW SECTION. **Sec. 6.** (1) The department shall adopt such rules
4 and prescribe such forms as are necessary and appropriate for
5 implementation and administration of this chapter.

6 (2) The department may conduct such audits of the administration of
7 this chapter and the claims for credit filed under this chapter as it
8 considers necessary.

9 NEW SECTION. **Sec. 7.** A person is entitled to reimbursement of
10 state retail sales and use taxes paid in the calendar year preceding
11 the calendar year in which a claim is filed, in accordance with the
12 following:

13 (1) The person claiming the reimbursement or his or her spouse must
14 have provided home schooling to or paid for private schooling for
15 children living in the person's residence during the year in which the
16 taxes were paid;

17 (2) The amount of the reimbursement shall be equal to the lesser
18 of: (a) Two hundred fifty dollars; or (b) the total monetary
19 expenditures made by the person for the purposes of providing home
20 schooling or private schooling for children living in the person's
21 residence during the year in which the taxes were paid. However, for
22 expenditures made in 1995, the total reimbursement may not exceed one
23 hundred twenty-five dollars; and

24 (3) The person claiming the reimbursement must provide proof of the
25 requirements of this chapter as provided by rule of the department.

26 NEW SECTION. **Sec. 8.** The definitions in section 2 of this act
27 apply equally to this chapter.

28 NEW SECTION. **Sec. 9.** A person must make and file a claim for
29 reimbursement under section 6 of this act at any time during the year
30 following the year taxes were paid and solely upon forms as prescribed
31 and furnished by the department.

32 If the department finds that the applicant does not meet the
33 qualifications set forth in this section, the department shall deny the
34 reimbursement, but the denial may be appealed to the department in the
35 same manner as excise tax appeals under chapter 82.32 RCW. If the

1 applicant had received a reimbursement in prior years based on
2 erroneous information, the reimbursed amount must be collected subject
3 to the penalties provided in RCW 84.40.130 for a period not to exceed
4 three years.

5 The department shall publicize the qualifications and manner of
6 making claims under this chapter through communications media,
7 including such paid advertisements or notices as the department deems
8 appropriate.

9 NEW SECTION. **Sec. 10.** (1) A person entitled to a reimbursement or
10 the person's attorney in fact must make and sign all claims for
11 reimbursement.

12 (2) If the taxpayer is unable to submit his or her own claim, a
13 duly authorized agent or a guardian or other person charged with the
14 care of the person or property of the taxpayer must submit the claim.

15 (3) A person signing a false claim with the intent to defraud is
16 subject to the penalties provided in chapter 9A.72 RCW for false
17 swearing.

18 NEW SECTION. **Sec. 11.** Relief under this chapter is in addition to
19 any other relief provided by law.

20 NEW SECTION. **Sec. 12.** The department shall adopt such rules and
21 prescribe such forms as are necessary and appropriate for
22 implementation and administration of this chapter.

23 NEW SECTION. **Sec. 13.** (1) Sections 1 through 6 of this act shall
24 constitute a new chapter in Title 84 RCW.

25 (2) Sections 7 through 12 of this act shall constitute a new
26 chapter in Title 82 RCW.

27 NEW SECTION. **Sec. 14.** (1) Sections 1 through 6 of this act apply
28 to taxes levied in 1995 for collection in 1996 and thereafter.

29 (2) Sections 7 through 12 of this act apply to expenditures made
30 after July 1, 1995, and thereafter.

31 NEW SECTION. **Sec. 15.** This act is necessary for the immediate
32 preservation of the public peace, health, or safety, or support of the

1 state government and its existing public institutions, and shall take
2 effect immediately.

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