

HOUSE BILL REPORT

HB 1341

As Passed House

March 12, 1997

Title: An act relating to technical corrections for tax provisions.

Brief Description: Making technical corrections for tax provisions.

Sponsors: By House Committee on Finance (originally sponsored by Representatives Thompson, Dunshee, B. Thomas and Wensman; by request of Department of Revenue).

Brief History:

Committee Activity:

Finance: 2/18/97, 3/4/97 [DP].

Floor Activity:

Passed House: 3/12/97, 97-0.

HOUSE COMMITTEE ON FINANCE

Majority Report: Do pass. Signed by 14 members: Representatives B. Thomas, Chairman; Carrell, Vice Chairman; Mulliken, Vice Chairman; Dunshee, Ranking Minority Member; Dickerson, Assistant Ranking Minority Member; Boldt; Butler; Conway; Kastama; Mason; Morris; Pennington; Schoesler and Thompson.

Staff: Linda Brooks (786-7153).

Background: Some excise and property tax statutes

- make gender-specific references;
- contain outdated provisions;
- include numerically out-of-sequence references to other statutes; or
- contain incorrect cross-references (as the result of a statute being amended without simultaneously updating other statutes that make reference to the amended statute).

Business and occupation (B&O) and property tax statutes define agricultural products differently, although in practical terms the universe of agricultural products— is the same under both definitions.

Summary of Bill: The bill makes the following technical corrections to excise and property tax statutes:

- replaces gender-specific references with gender-neutral terms;
- deletes outdated provisions;
- reorders cites to other statutes so that the cites are in numeric sequential order; or
- renumbers subsections in statutes that make reference to a statute that was amended last year so that the original legislative intent is preserved.

The business and occupation (B&O) tax definition of agricultural products defines agricultural products for property-tax purposes too.

Appropriation: None.

Fiscal Note: Available.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Testimony For: None.

Testimony Against: None.

Testified: None.