

# HOUSE BILL REPORT

## HB 1341

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### As Reported By House Committee On:

Finance

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

**Brief Description:** Making technical corrections for tax provisions.

**Sponsors:** 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].

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### 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- contain outdated provisions;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- deletes outdated provisions;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.