

FINAL BILL REPORT

HB 1341

C 156 L 97

Synopsis as Enacted

Brief Description: Making technical corrections for tax provisions.

Sponsors: Representatives Thompson, Dunshee, B. Thomas and Wensman; by request of Department of Revenue.

House Committee on Finance
Senate Committee on Ways & Means

Background: Some excise and property tax statutes contain outdated provisions and include numerically out-of-sequence references to other statutes. These statutes also 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 and property tax statutes define agricultural products differently, but the two definitions essentially encompass the same items.

Summary: The following technical corrections are made to excise and property tax statutes:

- replaces gender-specific references are replaced with gender-neutral terms;
- outdated provisions are deleted;
- cites to other statutes are reordered so that the cites are in numeric sequential order; and
- subsections are renumbered to correct references to a statute amended in a prior session.

For property tax purposes, the definition of agricultural products is amended to refer to the definition used for business and occupation taxes.

Votes on Final Passage:

House 97 0

Senate 48 0

Effective: July 27, 1997