

SENATE BILL REPORT

SHB 2479

AS REPORTED BY COMMITTEE ON WAYS & MEANS, FEBRUARY 23, 1994

**Brief Description:** Making technical corrections of excise and property tax statutes.

**SPONSORS:** House Committee on Revenue (originally sponsored by Representatives G. Fisher, Foreman, Karahalios and Springer; by request of Department of Revenue)

**HOUSE COMMITTEE ON REVENUE**

**SENATE COMMITTEE ON WAYS & MEANS**

**Majority Report:** Do pass.

Signed by Senators Rinehart, Chairman; Quigley, Vice Chairman; Bauer, Bluechel, Cantu, Gaspard, Hargrove, Hochstatter, Ludwig, McDonald, Moyer, Owen, Pelz, Roach, L. Smith, Snyder, Spanel, Sutherland, Talmadge, West, Williams and Wojahn.

**Staff:** Terry Wilson (786-7715)

**Hearing Dates:** February 22, 1994; February 23, 1994

**BACKGROUND:**

Many tax statutes contain outdated provisions and do not use gender-neutral terms. These statutes could be improved by correcting these technical deficiencies.

**SUMMARY:**

Out-of-date language is corrected in several tax statutes. For example, "board of county commissioners" is replaced by "county legislative authority," and "State Board of Equalization" is replaced by "Department of Revenue." Gender-specific references are changed to gender-neutral terms.

The bill also: repeals an internal distributions tax exemption that was held invalid in a court decision; clarifies that only "bona fide" dues and contributions are exempt from B&O tax; clarifies that the use tax exemption for natural or manufactured gas applies only to gas subject to the special use tax on brokered natural gas; deletes meaningless words from the public utility tax deduction for electricity sold outside of this state; eliminates the definitions of water, heating, and toll bridge companies from the list of utilities that are centrally assessed, because there are no longer any centrally assessed utilities of these types; changes the date by which a utility or private car company may request a hearing on its tax assessment and the date on which this hearing may be held (in this way a utility or private car

company is given more time to appeal its tax assessment); clarifies that the real and personal property of cemeteries, churches, parsonages, and convents are entitled to a property tax exemption; clarifies that the Department of Revenue is the proper recipient of an application for exemption from a nature conservancy; corrects inaccurate cross references; deletes language that refers to assessment year 1973; clarifies that the Department of Revenue accredits and the Department of Licenses certifies appraisers; repeals statutes authorizing the State Tax Commission to reassess property located within a single county for local taxation purposes because these statutes were declared unconstitutional in the 1930's; and clarifies that the multistate activities credit for the business and occupation tax applies to processors of meat products.

**Appropriation:** none

**Revenue:** none

**Fiscal Note:** available

**TESTIMONY FOR:** None

**TESTIMONY AGAINST:** None

**TESTIFIED:** No one