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**ESSB 6002** - H AMD TO H AMD (H-4473.1/14) **851**

By Representative Morrell

**WITHDRAWN 03/04/2014**

 On page 40, after line 7, insert the following:

 ”(13)(a) Within amounts appropriated in this section, the department of revenue must study appropriate thresholds and limits to be used as part of the senior citizens, disabled persons, and veterans property tax relief programs in RCW 84.36.381, et seq. and chapter 84.38 RCW, with input from the members of a task force. In conducting the study, DOR must assess the impact of inflation on static income thresholds, the impact of disparate income levels across the state, the disparity in property values across the state, the timing and manner of adjustments to threshold and limits, and whether these programs should be modified to better reflect the intended purposes of the programs.

 (b) The department of revenue must appoint the task force members. Legislative fiscal staff may provide technical assistance to the task force. The task force is comprised of four members:

 (i) One person employed with the department of revenue;

 (ii) One person from an association representing county assessors;

 (iii) One person from an association representing persons retired by reason of age; and

 (iv) One person from an association representing veterans retired by reason of disability.

 (c) The task force must choose its chair from among its membership.

 (d) The task force review must include an analysis of the following:

 (i) Assessed property values by county, including per capita amounts;

 (ii) Median income by county;

 (iii) The revenue impact of the programs on the state and local taxing districts and taxpayers, including property tax shifts;

 (iv) Changes in the average life expectancy and retirement age since the inception of the programs;

 (v) Changes in the amount of state and local property taxes paid as a percentage of personal income since the inception of the programs;

 (vi) The passage of additional property tax relief programs that may be available to senior citizens and persons retired by reason of disability;

 (vii) Any other data the task force deems necessary to properly evaluate and make recommendations on the property tax relief programs for senior citizens and persons retired by reason of disability.

 (e) By December 31, 2014, and in compliance with RCW 43.01.036, the department of revenue must submit a report to the appropriate fiscal committees of the legislature that details the department's findings and recommendations.

 (f) County assessors must provide data requested by the department to conduct the study required in this subsection in an electronic format accessible by the department within thirty days of the effective date of this section. County assessors must provide the department with the data at no cost to the department."

 Renumber remaining subsections consecutively and correct any internal references accordingly.

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|  |  EFFECT:   Directs the Department of Revenue (DOR) to convene a four-person task force to study thresholds and limits to be used as part of the senior citizens, disabled persons, and veterans property tax relief programs. Task force member are specified. DOR must report its findings and recommendations to the Legislature by December 31, 2014. County Assessors must provide data requested by DOR at no charge.  FISCAL IMPACT: No net change to appropriated levels. |

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