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**ESSB 5513** - H AMD **1336**

By Representative Springer

Strike everything after the enacting clause and insert the following:

"**Sec.**  RCW 43.06.400 and 2013 c 225 s 605 are each amended to read as follows:

(1) Beginning in January ((~~1984~~)) 2019, and in January of every ((~~fourth~~)) second year thereafter, the department of revenue must submit to the legislature prior to the regular session a listing of the amount of reduction for the current and next biennium in the revenues of the state or the revenues of local government collected by the state as a result of tax ((~~exemptions~~)) preferences. The listing must include:

(a) ((~~an~~))An estimate of the revenue lost from the tax ((~~exemption~~)) preference((~~,~~));

(b) ((~~the~~))The purpose of the tax ((~~exemption~~)) preference((~~,~~));

(c) ((~~the~~))The persons, organizations, or parts of the population which benefit from the tax ((~~exemption~~)) preference((~~,~~)) ;

(d) Information about any performance review under chapter 43.136 RCW by the legislative auditor and citizen commission for performance measurement of tax preferences of a tax preference that exceeds one hundred thousand dollars in annual revenue impact, including the date of the review or scheduled review, a sunset date or lack thereof, and any recommendations or findings;

(e) A link in an electronic copy of the report to the review of the tax preference on the website of the joint legislative audit and review committee; and

(f)((~~whether~~))Whether or not the tax ((~~exemption~~)) preference conflicts with another state program.

(2) The listing required in subsection (1) must include but not be limited to the following revenue sources:

(a) Real and personal property tax exemptions under Title 84 RCW;

(b) Business and occupation tax exemptions, deductions, and credits under chapter 82.04 RCW;

(c) Retail sales and use tax exemptions under chapters 82.08, 82.12, and 82.14 RCW;

(d) Public utility tax exemptions and deductions under chapter 82.16 RCW;

(e) Food fish and shellfish tax exemptions under chapter 82.27 RCW;

(f) Leasehold excise tax exemptions under chapter 82.29A RCW;

(g) Motor vehicle and special fuel tax exemptions and refunds under chapter 82.38 RCW;

(h) Aircraft fuel tax exemptions under chapter 82.42 RCW;

(i) Motor vehicle excise tax exclusions under chapter 82.44 RCW; and

(j) Insurance premiums tax exemptions under chapter 48.14 RCW.

((~~(2)~~))(3) The department of revenue must prepare the listing required by this section with the assistance of any other agencies or departments as may be required.

((~~(3)~~))(4) The department of revenue must present the listing to the ways and means committees of each house in public hearings.

((~~(4)~~))(5) Beginning in January ((~~1984~~)) 2019, and every ((~~four~~)) two years thereafter the governor is requested to review the report from the department of revenue and may submit recommendations to the legislature with respect to the repeal or modification of any tax ((~~exemption. The ways and means committees of each house and the appropriate standing committee of each house must hold public hearings and take appropriate action on the recommendations submitted by the governor~~)) preference.

((~~(5)~~))(6) As used in this section, "tax ((~~exemption~~)) preference" means an exemption, exclusion, or deduction from the base of a tax; a credit against a tax; a deferral of a tax; or a preferential tax rate.

((~~(6) For purposes of the listing due in January 2012, the department of revenue does not have to prepare or update the listing with respect to any tax exemption that would not be likely to increase state revenue if the exemption was repealed or otherwise eliminated.~~))

**Sec.**  RCW 44.48.150 and 2013 c 327 s 2 are each reenacted and amended to read as follows:

(1) By January 1, 2009, in collaboration with the office of financial management, using existing databases and structures currently shared, the office of the legislative evaluation and accountability program committee shall establish and make available to the public a searchable state expenditure information web site. The state expenditure information web site shall provide access to current budget data, access to current accounting data for budgeted expenditures and staff, and access to historical data. At a minimum, the web site will provide access or links to the following information as data are available:

(a) State expenditures by fund or account;

(b) State expenditures by agency, program, and subprogram;

(c) State revenues by major source;

(d) State expenditures by object and subobject;

(e) State agency workloads, caseloads, and performance measures, and recent performance audits;

(f) State agency budget data by activity;

(g) the tax preference report issued by the department of revenue pursuant to RCW 43.06.400; and

((~~(g)~~))(h) The inventory of state agency fees required by RCW 43.88.585.

(2) "State agency," as used in this section, includes every state agency, office, board, commission, or institution of the executive, legislative, or judicial branches, including institutions of higher education.

(3) The state expenditure information web site shall be updated periodically as subsequent fiscal year data become available, and the prior year expenditure data shall be maintained by the legislative evaluation and accountability program committee as part of its ten-year historical budget data.

(4) By January 1, 2014, current and future capital project and transportation project investments must be coded with the geographic information sufficient to permit the public to search and identify appropriation and expenditure data at the parent and subproject level to the extent available by:

(a) State legislative district;

(b) County; and

(c) Agency project identifier.

(5) The office of the legislative evaluation and accountability program committee must, within existing resources, update the state expenditure information web site to allow the public to search for capital budget and transportation projects by selecting from an online geographical map. The map must allow an in-depth examination of financial and other data associated with such projects. Data elements must include:

(a) Project title;

(b) Total appropriation;

(c) Project description;

(d) Expenditure data; and

(e) Administering agency.

(6) The web site must be easy to use, contain current and readily available data, and allow for review and analysis by the public. The legislative evaluation and accountability program committee must test the web site with potential users to ensure that it is easy to navigate and comprehend."

Correct the title.

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|  | EFFECT:  Removes intent language. Removes the requirement to include tax exemptions in budget and outlook documents and on the websites for the Office of Financial Management, the Office of the Governor and the Economic and Revenue Forecast Council. Requires more detailed information from the Joint Legislative Audit and Review Committee and the Citizen Commission for Performance Measurement of Tax Preference reviews to be included in the biennial report on tax preferences by the Department of Revenue. Requires the Legislative Evaluation and Accountability Program website to include a direct link to the Department of Revenue's biennial report on tax preferences. |

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