

SHB 2424 - S COMM AMD
By Committee on Ways & Means

ADOPTED 03/02/2018

1 Strike everything after the enacting clause and insert the
2 following:

3 "NEW SECTION. **Sec. 1.** (1) This section is the tax preference
4 performance statement for the tax preference contained in section
5 108, chapter 28, Laws of 2017 3rd sp. sess. This performance
6 statement is only intended to be used for subsequent evaluation of
7 the tax preferences. It is not intended to create a private right of
8 action by any party or to be used to determine eligibility for
9 preferential tax treatment.

10 (2) The legislature categorizes this tax preference as one
11 intended to induce certain designated behavior by taxpayers and
12 improve industry competitiveness, as indicated in RCW 82.32.808(2)
13 (a) and (b).

14 (3) If a review finds that there is an increase in self-produced
15 fuel as the result of this tax preference, then the legislature
16 intends to extend the expiration date of this tax preference.

17 (4) In order to obtain the data necessary to perform the review
18 in subsection (3) of this section, the joint legislative audit and
19 review committee may refer to any data collected by the state.

20 **Sec. 2.** 2017 3rd sp.s. c 28 s 605 (uncodified) is amended to
21 read as follows:

22 (1) Except as otherwise provided in this section, this act is
23 necessary for the immediate preservation of the public peace, health,
24 or safety, or support of the state government and its existing public
25 institutions, and takes effect immediately.

26 (2) (~~Part I~~) Sections 101 through 106 of this act (~~is~~) are
27 necessary for the immediate preservation of the public peace, health,
28 or safety, or support of the state government and its existing public
29 institutions, and take(~~s~~) effect August 1, 2017.

30 (3) Section 213 of this act is necessary for the immediate
31 preservation of the public peace, health, or safety, or support of

1 the state government and its existing public institutions, and takes
2 effect July 23, 2017.

3 (4) Part III of this act is necessary for the immediate
4 preservation of the public peace, health, or safety, or support of
5 the state government and its existing public institutions, and takes
6 effect July 1, 2017.

7 (5) Sections 107 through 109 and 502 of this act take(~~s~~) effect
8 January 1, 2018.

9 NEW SECTION. **Sec. 3.** This act applies both retroactively to
10 August 1, 2017, and prospectively.

11 NEW SECTION. **Sec. 4.** This act is exempt from the provisions of
12 RCW 82.32.805(1)(a).

13 NEW SECTION. **Sec. 5.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of
15 the state government and its existing public institutions, and takes
16 effect immediately."

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17 On page 1, line 2 of the title, after "fuel;" strike the
18 remainder of the title and insert "amending 2017 3rd sp.s. c 28 s 605
19 (uncodified); creating new sections; and declaring an emergency."

EFFECT: Makes a technical correction to remove section 107,
chapter 28, Laws of 2017 3rd sp. sess. (section 107 from Engrossed
House Bill No. 2163) from the tax preference performance statement
because section 107 is not a tax preference.

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