

2SHB 2157 - H AMD 782

By Representative Orcutt

NOT CONSIDERED 12/23/2019

1 On page 15, after line 36, insert the following:

2 **"Part V**
3 **Providing a Retail Sales Tax Exemption for Electronic Benefit Card**
4 **Holders**

5 NEW SECTION. **Sec. 501.** (1) This section is the tax preference
6 performance statement for the tax preferences contained in sections
7 502 and 503, chapter . . ., Laws of 2019 (sections 502 and 503 of
8 this act). This performance statement is only intended to be used for
9 subsequent evaluation of the tax preferences. It is not intended to
10 create a private right of action by any party or be used to determine
11 eligibility for preferential tax treatment.

12 (2) The legislature categorizes these tax preferences as ones
13 intended to provide tax relief for certain businesses or individuals,
14 as indicated in RCW 82.32.808(2)(e).

15 (3) It is the legislature's specific public policy objective to
16 provide tax relief to families and individuals throughout our state
17 who are beneficiaries of assistance programs.

18 (4) If a review finds that these tax preferences provide tax
19 relief as described in subsection (3) of this section, then the
20 legislature intends to extend the expiration date of these
21 preferences.

22 (5) In order to obtain the data necessary to perform the review
23 in subsection (4) of this section, the joint legislative audit and
24 review committee may refer to data provided by the department of
25 revenue and any other available data source.

26 NEW SECTION. **Sec. 502.** A new section is added to chapter 82.08
27 RCW to read as follows:

28 (1) Subject to the conditions and limitations of this section,
29 the tax levied by RCW 82.08.020 does not apply to the retail sales to
30 any person with a valid electric benefit card issued by the state of
31 Washington.

1 (2) Any person claiming exemption from retail sales tax under the
2 provisions of this section must display the valid electronic benefit
3 card.

4 (3) Any person making fraudulent statements, which includes the
5 offer of a fraudulent electronic benefit card or a fraudulently
6 obtained electronic benefit card, in order to purchase goods or
7 services without paying retail sales tax is guilty of perjury under
8 chapter 9A.72 RCW and subject to the repercussions for prohibited
9 uses of electronic benefit cards under RCW 74.08.580.

10 (4) The exemption in this section does not apply to the sales of
11 marijuana, useable marijuana, marijuana-infused products, cigarettes,
12 tobacco products, vapor products, liquor, beer, or wine.

13 (5) This section expires September 1, 2028.

14 NEW SECTION. **Sec. 503.** A new section is added to chapter 82.12
15 RCW to read as follows:

16 (1) The provisions of this chapter do not apply to purchases by
17 any person with a valid electronic benefit card issued by the state
18 of Washington. The definitions, conditions, and limitations in
19 section 502 of this act apply to this section.

20 (2) This section expires September 1, 2028."

21 Renumber the remaining parts and sections consecutively, correct
22 any internal references accordingly, and correct the title.

23 On page 33, after line 28, insert the following:

24 "NEW SECTION. **Sec. 704.** Part V of this act takes effect
25 September 1, 2019."

26 Correct the title.

EFFECT: Provides a retail sales tax exemption for Washington
electronic benefit card holders.

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