

**SSB 6492** - S AMD TO S AMD (S-5824.3/20) **946**  
By Senator Braun

**NOT ADOPTED 01/29/2020**

1 On page 18, after line 5, insert the following:

2 "NEW SECTION. **Sec. 9.** By July 1, 2024, the joint legislative  
3 audit and review committee must evaluate the impact of the tax rate  
4 increases under this act on the regressivity of Washington's excise  
5 tax structure on households. The joint legislative audit and review  
6 committee must specifically evaluate the amount of Washington excise  
7 tax paid by household income threshold, prior to and after April 1,  
8 2020. If the joint legislative audit and review committee determines  
9 that the tax structure is more regressive due to the changes in this  
10 act, this act expires January 1, 2025. The joint legislative audit  
11 and review committee must notify the department of revenue and the  
12 fiscal committees of the legislature of its findings and conclusions  
13 by August 15, 2024."

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14 On page 18, line 9, after "date;" insert "providing a contingent  
15 expiration date;"

EFFECT: Expires the tax rate increases on January 1, 2025, if the Joint Legislative Audit and Review Committee makes a determination that Washington's excise tax structure is more regressive due to the tax rate increases in the legislation.

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