

SHB 1789 - S AMD 1476
By Senator Hasegawa

1 On page 4, beginning on line 33, strike all of section 4 and
2 insert the following:

3 "NEW SECTION. **Sec. 4.** (1) This section is the tax preference
4 performance statement for the tax preferences contained in sections 1
5 and 2, chapter . . ., Laws of 2022 (sections 1 and 2 of this act).
6 This performance statement is only intended to be used for subsequent
7 evaluation of the tax preferences. It is not intended to create a
8 private right of action by any party or to be used to determine
9 eligibility for preferential tax treatment.

10 (2) The legislature categorizes these tax preferences as ones
11 intended to induce certain designated behavior by taxpayers and
12 provide tax relief for certain businesses or individuals, as
13 indicated in RCW 82.32.808(2) (a) and (e).

14 (3) It is the legislature's specific public policy objective to
15 increase affordable housing, including the availability of adult
16 family homes, by using financial relief for organizations that
17 provide adult family housing services as a tool to achieve that
18 objective.

19 (4) If a review finds that the statewide amount of eligible units
20 in adult family homes has increased and the number of low-income
21 persons placed in such units has also increased by a similar amount
22 as a result of this act, then the legislature intends to extend the
23 expiration date of these tax preferences.

24 (5) In order to obtain the data necessary to perform the review
25 in subsection (4) of this section, the joint legislative audit and
26 review committee may refer to any data collected by the state."

EFFECT: Makes the act subject to tax preference performance
review and automatic expiration.

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