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**SUBSTITUTE HOUSE BILL 2992**

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**State of Washington**

**60th Legislature**

**2008 Regular Session**

**By** House Ecology & Parks (originally sponsored by Representatives Blake, Fromhold, and Conway)

READ FIRST TIME 02/05/08.

1       AN ACT Relating to historical parks and historic reserves tax  
2       incentive program; adding new sections to chapter 82.04 RCW; adding a  
3       new section to chapter 82.16 RCW; providing an effective date; and  
4       providing an expiration date.

5       BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6       NEW SECTION.   **Sec. 1.** A new section is added to chapter 82.04 RCW  
7       to read as follows:

8       The legislature recognizes that the national historic reserves and  
9       national historical parks located in Washington state are important  
10      cultural and recreational assets for our citizens. Historical parks  
11      and reserves preserve some of the richest historic, archaeological, and  
12      architectural landscapes and cultural resources in the state; places  
13      that play pivotal roles in our region's history. For the public, these  
14      sites offer unmatched educational and recreational opportunities.  
15      Preservation and enhancement of these historical parks and reserves  
16      drives economic development through job creation and tourism, as well  
17      as enhances the livability of our communities and sustains these  
18      historic landscapes and structures for future generations. For these  
19      reasons it is the intent of the legislature to encourage the continued

1 preservation and enhancement of historical parks and reserves located  
2 in Washington state. Such sites currently consist of the Vancouver  
3 national historic reserve, Ebey's Landing national historic reserve,  
4 Lewis and Clark national historical park, Klondike Gold Rush national  
5 historical park, and San Juan Island national historical park.

6 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04 RCW  
7 to read as follows:

8 (1) Subject to the limitations in this section, a credit is allowed  
9 against the tax imposed by this chapter for approved contributions made  
10 to qualified Washington historical projects.

11 (a) The credit allowed under this section is limited to  
12 seventy-five percent of the approved contribution made to a project.

13 (b) The department shall keep a running total of all credits  
14 approved under this section and section 3 of this act each calendar  
15 year. The department may not approve any credits under this section or  
16 section 3 of this act that would cause the total amount of approved  
17 credits statewide to exceed three million dollars in any calendar year.  
18 The maximum any one historical park or historic reserve can receive in  
19 contributions under this section or section 3 of this act in a single  
20 year is one million dollars.

21 (2) For the purposes of this section and section 3 of this act:

22 (a) "Qualified Washington historical projects" include only capital  
23 projects located on or in a federally designated historic reserve or  
24 historical park.

25 (b) "Capital project" means a project to construct either new  
26 facilities or significant, long-term renewal improvements to existing  
27 facilities. A capital project usually has a useful life of at least  
28 thirteen years and typically requires the involvement of either an  
29 architect or engineer, or both.

30 (3) Organizations eligible to receive contributions qualifying for  
31 credits under this section include any organization exempt from federal  
32 income tax under 26 U.S.C. Sec. 501(c)(3) or governmental entities with  
33 a cooperative agreement for development of the park or reserve.

34 (4) Application for tax credits under this section must be made to  
35 the department before making a contribution to a historic preservation  
36 program. The application shall be made to the department in a form and  
37 manner prescribed by the department. The application shall contain

1 information regarding the proposed amount of contribution to a  
2 historical project, and other information required by the department to  
3 determine eligibility under this act. The department shall rule on the  
4 application within forty-five days. Applications shall be reviewed in  
5 the order that they are received.

6 (5) The person or entity must make the contribution before claiming  
7 a credit authorized under this section. A credit that is allowed under  
8 this section, with respect to any taxable year commencing on or after  
9 January 1, 2009, but is not used by a taxpayer may be carried forward  
10 to successive income years until such credit is fully taken. In no  
11 case shall a credit that is not used be carried forward for a period of  
12 more than ten years.

13 (6) Credit under this section is limited to the amount of tax  
14 imposed under this chapter.

15 (7) Refunds may not be given in place of credits.

16 (8) To claim a credit under this section, a person must  
17 electronically file with the department all returns, forms, and any  
18 other information required by the department, in an electronic format  
19 as provided or approved by the department. Any return, form, or  
20 information required to be filed in an electronic format under this  
21 section is not filed until received by the department in an electronic  
22 format. As used in this subsection, "returns" has the same meaning as  
23 "return" in RCW 82.32.050.

24 (9) No credit may be earned for contributions made on or after  
25 January 1, 2019.

26 (10) No credit may be earned for contributions made before January  
27 1, 2009.

28 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.16 RCW  
29 to read as follows:

30 (1) Subject to the same requirements and limitations applicable to  
31 the tax credit in section 2 of this act, a credit is allowed against  
32 the tax imposed by this chapter for approved contributions made to  
33 qualified Washington historical projects.

34 (2) Credit under this section is limited to the amount of tax  
35 imposed under this chapter.

36 (3) The definitions in section 2 of this act apply to this section.

1        NEW SECTION.   **Sec. 4.**   This act takes effect January 1, 2009.

2        NEW SECTION.   **Sec. 5.**   This act expires December 31, 2018.

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