
ENGROSSED SENATE BILL 5843

State of Washington

63rd Legislature

2013 Regular Session

By Senators Tom, Billig, Hill, Hobbs, Murray, Darneille, Kohl-Welles, Conway, and Frockt

Read first time 02/21/13. Referred to Committee on Ways & Means.

1 AN ACT Relating to strengthening the review of the legislature's
2 goals for tax preferences by requiring that every new tax preference
3 provide a statement of legislative intent and include an expiration
4 date where applicable; adding a new section to chapter 43.135 RCW;
5 adding a new section to chapter 82.02 RCW; and creating a new section.

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

7 NEW SECTION. **Sec. 1.** The legislature finds that the tax code of
8 Washington state includes tax preferences enacted to achieve a variety
9 of policy goals for the public interest. To measure the effectiveness
10 of a specific tax preference in meeting these goals, the legislature
11 has adopted processes and accountability measures, including such
12 requirements as a tax exemption study in RCW 43.06.400, review by the
13 citizen commission for performance measurement of tax preferences in
14 chapter 43.136 RCW, and taxpayer reporting in chapter 82.32 RCW. In
15 order to make policy choices going forward regarding the best use of
16 limited state resources, the legislature concludes that it is necessary
17 to articulate the legislative intent for each tax preference and enact
18 an expiration date where applicable.

1 NEW SECTION. **Sec. 2.** A new section is added to chapter 43.135 RCW
2 to read as follows:

3 (1) For any bill introduced in either the house of representatives
4 or the senate that adopts a new tax preference or expands or extends an
5 existing tax preference, the bill must include legislative intent
6 provisions, establishing the policy goals and any related metrics that
7 might provide context and/or data for purposes of reviewing the
8 preference under chapter 43.136 RCW.

9 (2) For purposes of this section, "tax preference" has the same
10 meaning as in RCW 43.136.021.

11 NEW SECTION. **Sec. 3.** A new section is added to chapter 82.02 RCW
12 to read as follows:

13 (1) The legislature must include an expiration date on any
14 applicable tax preference taking effect on or after July 1, 2013.

15 (2) "Applicable tax preference," for purposes of this section,
16 means any tax preference except for those that clarify an ambiguity or
17 correct a technical inconsistency.

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