

**2SHB 2338 - H AMD 901**

By Representative Harmsworth

1 On page 6, line 33, after "to" strike all material through  
2 "projects" on line 38 and insert "state general fund"

3  
4 On page 18, beginning on line 8, strike all of section 13 and  
5 insert the following:

6 "Sec. 13. RCW 82.70.040 and 2016 c 32 s 3 are each amended to  
7 read as follows:

8 (1)(a) The department must keep a running total of all credits  
9 allowed under RCW 82.70.020 during each fiscal year. The department  
10 may not allow any credits that would cause the total amount allowed  
11 to exceed, in any fiscal year, the sum of the amount credited to the  
12 state general fund under Section 6(1) of this act during the  
13 preceding fiscal year plus two million seven hundred fifty thousand  
14 dollars ((in any fiscal year)).

15 (b) If the total amount of credit applied for by all applicants  
16 in any year exceeds the limit in this subsection, the department  
17 must ratably reduce the amount of credit allowed for all applicants  
18 so that the limit in this subsection is not exceeded. If a credit is  
19 reduced under this subsection, the amount of the reduction may not  
20 be carried forward and claimed in subsequent fiscal years.

21 (2)(a) Tax credits under RCW 82.70.020 may not be claimed in  
22 excess of the amount of tax otherwise due under chapter 82.04 or  
23 82.16 RCW.

24 (b) Through June 30, 2005, a person with taxes equal to or in  
25 excess of the credit under RCW 82.70.020, and therefore not subject  
26 to the limitation in (a) of this subsection, may elect to defer tax  
27 credits for a period of not more than three years after the year in

1 which the credits accrue. For credits approved by the department  
2 through June 30, 2015, the approved credit may be carried forward  
3 and used for tax reporting periods through December 31, 2016.  
4 Credits approved after June 30, 2015, must be used for tax reporting  
5 periods within the calendar year for which they are approved by the  
6 department and may not be carried forward to subsequent tax  
7 reporting periods. Credits carried forward as authorized by this  
8 subsection are subject to the limitation in subsection (1)(a) of  
9 this section for the fiscal year for which the credits were  
10 originally approved.

11 (3) No person may be approved for tax credits under RCW  
12 82.70.020 in excess of one hundred thousand dollars in any fiscal  
13 year. This limitation does not apply to credits carried forward from  
14 prior years under subsection (2)(b) of this section.

15 (4) No person may claim tax credits after June 30, 2024.

16 (5) No person is eligible for tax credits under RCW 82.70.020 if  
17 the additional revenues for the multimodal transportation account  
18 created by chapter 361, Laws of 2003 are terminated."

EFFECT: Shifts the deposit of penalties for violations of Clean Fuels Program requirements from the Air Pollution Control Account for use on transportation electrification projects to the State General Fund. Increases, from \$2.75 million per fiscal year, the annual cumulative cap on the tax credit provided to participants in the commute trip reduction program by an amount equal to the total Clean Fuels Program penalties deposited during the previous fiscal year.

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