**1997-S AMH RYUC H2593.2 - NOT FOR FLOOR USE**

**SHB 1997** - H AMD **446**

By Representative Ryu

**ADOPTED 03/28/2019**

On page 1, after the enacting clause, insert the following:

"NEW SECTION. **Sec.**  This section is the tax preference performance statement for the tax preference contained in section 5, chapter . . ., Laws of 2019 (section 5 of this act). This performance statement is only intended to be used for subsequent evaluation of the tax preference. It is not intended to create a private right of action by any party or be used to determine eligibility for preferential tax treatment.

(1) The legislature categorizes this tax preference as one intended to induce certain designated behaviors by taxpayers, as indicated in RCW 82.32.808(2)(a).

(2) It is the legislature's specific public policy objective to preserve the affordable housing opportunities provided by existing manufactured/mobile home communities. It is the legislature's intent to encourage owners to sell existing communities to tenants and eligible organizations by providing a real estate excise tax exemption.

(3) To measure the effectiveness of this tax preference in achieving the specific public policy objective described in subsection (2) of this section, the joint legislative audit and review committee must, at minimum, review the number of units of housing that are preserved as a result of qualified sales of manufactured/mobile home communities and the total amount of exemptions claimed, as reported to the department of revenue.

(4) The joint legislative audit and review committee may use any other data it deems necessary in performing the evaluation under this section."

Renumber the remaining sections consecutively and correct any internal references accordingly.

On page 11, beginning on line 13, strike all of section 6 and insert the following:

"NEW SECTION. **Sec.**  Section 5 of this act expires January 1, 2030."

Correct the title.

EFFECT: Makes the real estate excise tax exemption for qualified sales of manufactured/mobile home communities subject to an automatic 10-year expiration and to review by the Joint Legislative Audit and Review Committee.