

HB 2058 - S AMD 1468

By Senator Hasegawa

ADOPTED 03/10/2022

1 On page 5, beginning on line 24, strike all of section 2 and
2 insert the following:

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

10 (2) The legislature categorizes this tax preference as one
11 intended to induce certain designated behavior by taxpayers as
12 indicated in RCW 82.32.808(2) (a).

13 (3) It is the legislature's specific public policy objective to
14 encourage contributions to historically significant places listed on
15 the national register of historic places or the Washington heritage
16 register.

17 (4) If a review finds that the statewide amount of contributions
18 made by lessees of state parks and recreation commission-owned
19 historical sites for the purposes of maintaining or improving such
20 sites has increased, then the legislature intends to extend the
21 expiration date of this tax preference.

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

25 NEW SECTION. **Sec. 3.** Section 1 of this act expires January 1,
26 2034."

27 Renumber the remaining section consecutively.

ADOPTED 03/10/2022

1 On page 1, beginning on line 4 of the title, after "section;"
2 strike "and providing an effective date" and insert "providing an
3 effective date; and providing an expiration date"

EFFECT: Makes the act subject to tax preference performance review and automatic expiration. Includes an expiration date for the sake of clarity and provides a tax preference performance statement.

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