

SSB 5998 - S AMD 779

By Senator Fortunato

NOT ADOPTED 02/27/2026

1 On page 92, line 8, increase the General Fund—State Appropriation
2 (FY 2026) by \$5,000

3 On page 92, line 10, increase the General Fund—State
4 Appropriation (FY 2027) by \$5,000

5 Adjust the total appropriation accordingly.

6 On page 95, after line 23, insert the following:

7 "(20) \$5,000 of the general fund—state appropriation for fiscal
8 year 2026 and \$5,000 of the general fund—state appropriation for
9 fiscal year 2027 are provided solely for the department of revenue to
10 perform the work required pursuant to section 907 of this act."

11 On page 538, after line 17, insert the following:

12 "NEW SECTION. Sec. 907. A new section is added to 2025 c 424
13 (uncodified) to read as follows:

14 During the 2025-2027 fiscal biennium, the department of revenue
15 shall annually notify the applicable federal entity or official of
16 Washington's participation in the tax credit program established in
17 section 70411 of P.L. 119-21 (H.R. 1), and ensure that all program
18 participation obligations are met.

19 (1) The initial notification must be provided by April 1, 2026,
20 with subsequent renewal notices provided in accordance with this
21 section and federal regulations and guidance, or both.

22 (2) The department of revenue shall annually transmit copies of
23 the notices required by this section to the governor, the appropriate
24 committees of the legislature, the superintendent of public
25 instruction, and the chair of the state board of education.

26 (3) The department of revenue shall adopt rules in accordance
27 with this section and RCW 82.01.060(2) to facilitate maximum
28 implementation and optimization of the available federal tax
29 credits."

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

EFFECT: • Directs the Department of Revenue to notify the applicable federal entity or official of Washington's participation in the tax credit program established in section 70411 of H.R. 1, legislation enacted as P.L. 119-21.

• Directs the Department of Revenue to transmit copies of the notices to the governor, the appropriate committees of the legislature, the superintendent of public instruction, and the chair of the state board of education.

• Provides funding for the Department of Revenue to perform the work.

EXPENDITURE EFFECT (2025-2027): \$10,000 Near General Fund—State/
\$10,000 Total Funds

FOUR-YEAR OUTLOOK EXPENDITURE EFFECT: \$10,000 Near General Fund—
State

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