

SSB 5319 - S AMD
By Senator

1 On page 5, after line 23, insert the following:

2 "NEW SECTION. **Sec. 4.** A new section is added to chapter
3 82.08 RCW to read as follows:

4 (1) A recipient of the tax exemptions in section 2 of this act
5 shall file a report to the department of revenue in the month following
6 each calendar quarter containing the following information:

7 (a) Number of workers;

8 (b) Average wage of workers;

9 (c) Total wages for workers;

10 (d) Total sales as measured by taxable receipts for activities; and

11 (e) Total wages for workers as a percent of total sales.

12 The department shall compile the information into a report
13 containing aggregated data that does not violate any confidentially
14 provisions and send an electronic copy to all members of the
15 legislature on an annual basis.

16 (2) A recipient who fails to submit a complete report under this
17 section is ineligible on a prospective basis for the tax exemptions
18 provided in section 2 of this act. The department of revenue shall
19 notify the recipient in writing by mail that he or she is no longer
20 eligible for the exemptions. The recipient is ineligible on the
21 effective date of the postmark of the notice letter from the department
22 of revenue. If the recipient satisfactorily completes the report, the
23 department of revenue shall send a letter to the recipient indicating
24 that the basis for the ineligibility has been corrected. The letter
25 from the department of revenue is proof that eligibility has been
26 restored, and eligibility is effective prospectively beginning on the
27 date the letter is postmarked."

28 On page 1, on line 2 of the title, after "areas; adding", omit "a
29 new section" and insert "new sections".

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EFFECT: Requires businesses taking the tax exemptions to report and evaluate the effectiveness for themselves of the exemptions.