
SENATE BILL 5341

State of Washington

61st Legislature

2009 Regular Session

By Senators Kastama and Shin

Read first time 01/20/09. Referred to Committee on Ways & Means.

1 AN ACT Relating to requiring an annual survey by claimants of the
2 tax credit for eligible business projects in rural counties; amending
3 RCW 82.62.080; and adding a new section to chapter 82.62 RCW.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.62 RCW
6 to read as follows:

7 (1)(a) Every person claiming a tax credit under this chapter must
8 file a complete annual survey with the department. The survey is due
9 by April 30th of the year following any calendar year in which a person
10 becomes eligible to claim the tax credit.

11 (b) The department may extend the due date for timely filing of
12 annual surveys under this section as provided in RCW 82.32.590.

13 (2)(a) The survey must include the amount of the tax credit claimed
14 for the calendar year covered by the survey.

15 (b) The survey must also include the following information for
16 employment positions in Washington, not to include names of employees,
17 for the year that the tax credit was claimed:

18 (i) The number of total employment positions;

1 (ii) Full-time, part-time, and temporary employment positions as a
2 percent of total employment;

3 (iii) The number of employment positions according to the following
4 wage bands: Less than thirty thousand dollars; thirty thousand dollars
5 or greater, but less than sixty thousand dollars; and sixty thousand
6 dollars or greater. A wage band containing fewer than three
7 individuals may be combined with another wage band; and

8 (iv) The number of employment positions that have employer-provided
9 medical, dental, and retirement benefits, by each of the wage bands.

10 (c) If the person filing a survey under this section did not file
11 a survey with the department in the previous calendar year, the survey
12 filed under this section must also include the employment, wage, and
13 benefit information required under (b)(i) through (iv) of this
14 subsection for the calendar year immediately preceding the calendar
15 year for which a tax credit was claimed.

16 (3) As part of the annual survey, the department may request
17 additional information necessary to measure the results of, or
18 determine eligibility for, the tax credit.

19 (4) All information collected under this section, except the amount
20 of the tax credit claimed, is deemed taxpayer information under RCW
21 82.32.330. Information on the amount of tax credit claimed is not
22 subject to the confidentiality provisions of RCW 82.32.330 and may be
23 disclosed to the public upon request, except as provided in subsection
24 (5) of this section. If the amount of the tax credit claimed as
25 reported on the survey is different than the amount actually claimed or
26 otherwise allowed by the department based on the taxpayer's excise tax
27 returns or other information known to the department, the amount
28 actually claimed or allowed may be disclosed.

29 (5) Persons for whom the actual amount of the tax reduced or saved
30 is less than ten thousand dollars during the period covered by the
31 survey may request the department to treat the amount of the tax
32 reduction or savings as confidential under RCW 82.32.330.

33 (6)(a) Except as otherwise provided by law, if a person claims a
34 tax credit that requires an annual survey under this section but fails
35 to submit a complete annual survey by the due date of the survey or any
36 extension under RCW 82.32.590, the department must declare the amount
37 of the tax credit claimed for the previous calendar year to be
38 immediately due. If the tax credit is a deferral of tax, twelve and

1 one-half percent of the deferred tax is immediately due. If the
2 economic benefits of the deferral are passed to a lessee, the lessee is
3 responsible for payment to the extent the lessee has received the
4 economic benefit.

5 (b) The department must assess interest, but not penalties, on the
6 amounts due under this subsection. The interest must be assessed at
7 the rate provided for delinquent taxes under this chapter,
8 retroactively to the date the tax credit was claimed, and accrues until
9 the taxes for which the tax credit was claimed are repaid. Amounts due
10 under this subsection are not subject to the confidentiality provisions
11 of RCW 82.32.330 and may be disclosed to the public upon request.

12 (7) The department must use the information from this section to
13 prepare summary descriptive statistics by category. No fewer than
14 three taxpayers may be included in any category. The department must
15 report these statistics to the legislature each year by October 1st.

16 (8) For the purposes of this section:

17 (a) "Person" has the meaning provided in RCW 82.04.030 and also
18 includes the state and its departments and institutions.

19 (b) "Tax credit" has the meaning provided in RCW 43.136.021 and
20 includes only the tax credits requiring a survey under this section.

21 **Sec. 2.** RCW 82.62.080 and 1987 c 49 s 3 are each amended to read
22 as follows:

23 Except as otherwise provided in this chapter, applications,
24 reports, and any other information received by the department under
25 this chapter shall not be confidential and shall be subject to
26 disclosure.

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