

ESSB 5096 - H AMD TO FIN COMM AMD (H-1547.5/21) **735**
By Representative Orcutt

NOT ADOPTED 04/20/2021

1 On page 4, line 6, after "2022," insert "or the effective date
2 provided pursuant to section 19 of this act, whichever is later,"

3 On page 14, after line 19, insert the following:

4 "NEW SECTION. **Sec. 19.** (1) Upon the passage of this act, the
5 department of revenue must submit a letter of inquiry to the internal
6 revenue service regarding whether the tax imposed under this act is
7 an excise tax or an income tax.

8 (2) If the internal revenue service responds to the department's
9 inquiry advising that the tax imposed under this act is an excise
10 tax, the department must provide written notice of the effective date
11 of this section to affected parties, the chief clerk of the house of
12 representatives, the secretary of the senate, the office of the code
13 reviser, and others as deemed appropriate by the department. No tax
14 may be imposed or collected prior to the effective date of this
15 section."

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

EFFECT: Provides a contingent effective date that is dependent upon the Internal Revenue Service advising the Department of Revenue that the tax imposed under this act is an excise tax.

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