
SUBSTITUTE HOUSE BILL 1323

State of Washington

66th Legislature

2019 Regular Session

By House Finance (originally sponsored by Representatives Fitzgibbon, Stokesbary, Macri, Barkis, and Leavitt)

1 AN ACT Relating to creating a business and occupation tax
2 deduction for certain amounts received by zoological facilities;
3 adding a new section to chapter 82.04 RCW; creating a new section;
4 providing an effective date; and providing an expiration date.

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

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference
7 performance statement for the tax preference contained in section 2,
8 chapter . . ., Laws of 2019 (section 2 of this act). This performance
9 statement is only intended to be used for subsequent evaluation of
10 the tax preference. It is not intended to create a private right of
11 action by any party or to be used to determine eligibility for
12 preferential tax treatment.

13 (2) The legislature categorizes this tax preference as one
14 intended to provide tax relief to address inconsistencies in the tax
15 law, as provided in RCW 82.32.808(2)(f).

16 (3) It is the legislature's specific public policy objective to
17 provide educational and recreational opportunities for Washington
18 citizens, spur economic development, and assist zoological facilities
19 in fulfilling their public purpose.

20 (4) If the review finds that the zoological facilities increase
21 their annual spending on programs that improve access for underserved

1 populations through the use of community access admissions, school
2 programming, transportation costs, and/or in-community programming,
3 then the legislature intends to extend the expiration date of this
4 tax preference.

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

8 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04
9 RCW to read as follows:

10 (1) In computing tax there may be deducted from the measure of
11 tax those amounts received:

12 (a) By a zoological facility, which represents income derived
13 from business activities conducted by the facility; or

14 (b) From the United States or any instrumentality thereof or from
15 the state of Washington or any municipal corporation or subdivision
16 thereof as compensation for, or to support zoological exhibitions,
17 presentations, performances, or education programs provided by a
18 zoological facility.

19 (2) For the purposes of this section, "zoological facility" means
20 a nonprofit or local government facility accredited by the
21 association of zoos and aquariums.

22 (3) This section expires January 1, 2030.

23 NEW SECTION. **Sec. 3.** This act takes effect January 1, 2020.

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