



2023 Session Overview

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Session overview

- Bills introduced: **1,634**
 - In the House: **861**
 - In the Senate: **773**

- L&P bills analyzed: **565**
- L&P amendments analyzed: **786**
- RFA fiscal notes: **332**
- RFA fiscal estimates: **304**

Agency request legislation

- HB 1254 (passed)
 - Raises port district surplus property sales threshold to \$10,000
 - Replaces defunct refinery fuel gas valuation with active index
- HB 1303 (passed)
 - Provides a three-year process for a taxing district to recoup a levy error
 - Fills in a procedural gap in the RCW for restoring regular levies
 - Preserves taxing districts' banked levy capacity when they merge
- HB 1742 (passed)
 - Allows DOR to waive a delinquency fee or late penalty
 - Restores DOR's authority to enter into settlement agreements with UCP holders

Other legislation (passed)

- HB 1431
 - Exempts meals at assisted living facilities from SUT
- HB 1477
 - Qualifies married filing separately
 - Three-year application window
- HB 1711
 - Exempts Quinault tribe from state SUT for internet/telecom project
- HB 1756
 - Creates production tax alternative for renewable energy facilities
- HB 1764
 - Codifies asphalt cos. cost basis + market adjustment for self-mfg.
- SB 5199
 - Zeroes B&O rate for local news printing and publishing
- SB 5565
 - Technical cleanup bill

Other legislation (not passed)

- HB 1075
 - Expands WFTC to 18+ from 24-65
- HB 1795
 - Updates estate tax to be more progressive
- HB 1834
 - Reforms apportionment rec. penalty structure
- SB 5259
 - Credits B&O for retailer security upgrades
 - Credits CET for cannabis retailer security upgrades
- SB 5483
 - Exempts financial institutions from paying SUT on DAS
- SB 5733
 - Creates B&O deduction on fees for payment card processors

Other legislation (not passed)

Tax Structure Workgroup recommendations

- HB 1670 / SB 5618
 - Increases PT limit factor from 1% to inflation + pop. growth (3% max)
 - SB distinguishes tax authorities with population < or > 10,000
- SB 5482
 - Switches WA from B&O to margin tax system

Not recommended by TSWG

- HB 1473
 - Creates 1% tax on intangible personal property above \$250M
- SB 5387 / 5495
 - Provides PT relief to homeowners and renters

Looking ahead to 2024

- DOR working on new ARL
- Bills not passed in 2023 still on the table
- Short session (60 days)

Questions?

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