

SB 197 STAFF MEASURE SUMMARY

Senate Committee On Finance and Revenue

Action Date: 02/05/19

Action: Without recommendation as to passage. Request rescission of the subsequent referral to Tax Expenditures, and be returned to the President's desk for referral to another committee.

Vote: 5-0-0-0

Yeas: 5 - Bentz, Boquist, Hass, Riley, Taylor

Fiscal: May have fiscal impact, but no statement yet issued

Revenue: May have revenue impact, but no statement yet issued

Prepared By: Kyle Easton, Economist

Meeting Dates: 2/5

WHAT THE MEASURE DOES:

Extends sunset for tax credit for closure of manufactured dwelling park. Provides that tax credit may be claimed by tenant based on termination of agreement by landlord or termination of agreement due to exercise of eminent domain. Applies to tax years beginning on or after January 1, 2017.

ISSUES DISCUSSED:

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND: