

**SB 430 STAFF MEASURE SUMMARY**

**Senate Committee On Veterans and Emergency Preparedness**

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**Action Date:** 03/06/19

**Action:** Do pass and be referred to Finance and Revenue and to Tax Expenditures by prior reference.

**Vote:** 3-0-1-0

**Yeas:** 3 - Boquist, Monnes Anderson, Olsen

**Exc:** 1 - President Courtney

**Fiscal:** Has minimal fiscal impact

**Revenue:** Revenue impact issued

**Prepared By:** C. Ross, LPRO Analyst

**Meeting Dates:** 2/27, 3/6

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**WHAT THE MEASURE DOES:**

Creates refundable income tax credit for shipping containers donated to public entities to store emergency supplies within 1,000 feet of public buildings, equal to 10 percent of the container's retail value. Takes effect 91st day following adjournment *sine die*.

**ISSUES DISCUSSED:**

- Success of Lincoln County's community-wide emergency preparedness effort
- Desire to expand locations served by supply caches to include other public buildings

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

Shipping containers are designed to transport goods of all kinds, but are increasingly used for a wide variety of nonstandard building and storage purposes, given that they are relatively abundant and inexpensive, transportable, weatherproof, and secure.

Senate Bill 430 is inspired by the community effort of Lincoln County to acquire a number of shipping containers, stock them with emergency supplies, and place them within walking distance of one to three schools. Supplies are reserved for school use should disaster strike during school hours, and may be used by first responders and the larger community if not during school hours.

Senate Bill 430 creates a refundable income tax credit equal to 10 percent of a shipping container's retail value, to encourage donation to public entities for the storage of emergency supplies within 1,000 feet of public buildings.