

RCW 43.365.040 Annual survey. (1) The legislature finds that accountability and effectiveness are important aspects of setting tax policy. In order to make policy choices regarding the best use of limited state resources the legislature needs information on how incentives are used.

(2) Each motion picture production receiving funding assistance under RCW 43.365.020 must report information to the department by filing a complete annual survey. The survey is due by March 31st of the year following any calendar year in which funding assistance under RCW 43.365.020 is taken. The department may extend the due date for timely filing of annual surveys under this section if failure to file was the result of circumstances beyond the control of the motion picture production receiving the funding assistance.

(3) The Washington motion picture competitiveness program established in RCW 43.365.030, in collaboration with the department and the department of revenue, and in consultation with the joint legislative audit and review committee, must develop a survey form and instructions that accompany the survey form by November 1, 2012. The instructions must provide sufficient detail to ensure consistent reporting. The survey must be designed to acquire data to allow the state to better measure the effectiveness of the program and to provide transparency of the motion picture competitiveness program. The survey must include:

(a) The total amount of taxes paid;

(b) The amount of taxes paid classified by type, which may include, but is not limited to, sales taxes, use taxes, business and occupation taxes, unemployment insurance taxes, and workers' compensation premiums;

(c) The amount of funding assistance received; and

(d) The following information for employment positions in Washington by the motion picture production receiving funding assistance, including indirect employment by contractors or other affiliates:

(i) The number of total employment positions;

(ii) The average number of hours worked by employed individuals;

(iii) The average base pay of individuals employed by motion picture companies, including contributions to health care benefits and retirement plans;

(iv) The number of employment positions that have employer-provided medical, dental, and retirement benefits; and

(v) The number of employment positions filled by Washington state residents, and residency information for employment positions filled by people from other locations.

(4) The department may request additional information necessary to measure the results of the funding assistance, to be submitted at the same time as the survey.

(5) If a person fails to submit an annual survey under subsection (2) of this section by the due date of the report or any extension the department must declare the amount of funding assistance for the previous calendar year to be immediately due and payable. The department must assess interest, but not penalties, on the amounts due under this section. The interest is assessed at the rate provided for delinquent taxes under chapter 82.32 RCW, retroactively to the date the funding assistance was received, and accrues until the funding assistance is repaid.

(6) The department must use the information from this section to prepare summary descriptive statistics. The department must report

these statistics to the legislature each even-numbered year by September 1st. The department must provide the complete annual surveys to the joint legislative audit and review committee, which shall perform a review as required under RCW 43.365.050.

(7) The motion picture competitiveness program must periodically audit and generally monitor the survey information submitted by production companies for completeness and accuracy. [2022 c 270 s 6; 2012 c 189 s 5; 2009 c 518 s 14; 2006 c 247 s 6.]