

6137-S

Sponsor(s): Senate Committee on Human Services & Corrections (originally sponsored by Senators Kohl, Long, Hargrove, Pelz, Thibaudeau, Rasmussen, Spanel, Snyder, Fraser, Wojahn, Heavey, Bauer, Quigley and McAuliffe)

Brief Description: Providing tax credits as an incentive for employer-sponsored child-care benefits.

**SB 6137-S.E - DIGEST**

(AS OF SENATE 2ND READING 3/7/96)

Authorizes a credit against the amount of the tax otherwise due under chapter 82.04 RCW equal to twenty-five percent of the expenditures made in providing child care in an on-site facility, and equal to twenty-five percent of the amounts expended for the purchase of services from other child-care providers.

Requires recapture of the credit if the facility is not used for at least ten years.

Exempts from sales and use tax the materials, construction, and labor used in building an on-site child care facility.

Authorizes two or more entities to jointly receive the credit.