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SENATE BILL 6372

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State of Washington

55th Legislature

1998 Regular Session

By Senators Thibaudeau, Patterson, Brown, McAuliffe, Heavey, Kohl and Spanel

Read first time 01/16/98. Referred to Committee on Ways & Means.

1 AN ACT Relating to the business and occupation taxation of child  
2 care; amending RCW 82.04.339; creating a new section; and providing an  
3 effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** The provision of child care is an important  
6 and needed activity, but salaries paid to child care providers have  
7 historically been low. The legislature recognizes the contribution  
8 made to society by child care providers and intends to help encourage  
9 the provision of these services at higher salaries by exempting child  
10 care from the business and occupation tax.

11 **Sec. 2.** RCW 82.04.339 and 1992 c 81 s 1 are each amended to read  
12 as follows:

13 This chapter shall not apply to amounts derived ((~~by a church that~~  
14 ~~is exempt from property tax under RCW 84.36.020~~)) from the provision of  
15 care for children for periods of less than twenty-four hours.

1        NEW SECTION.    **Sec. 3.**    This act takes effect July 1, 1998.

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