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HOUSE BILL 2157

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State of Washington                      56th Legislature                      1999 Regular Session

By Representatives Conway, Tokuda, Kessler, Linville, Edwards,  
Campbell, Constantine, Haigh, Kenney, Keiser, Rockefeller and Anderson

Read first time 02/17/1999. Referred to Committee on Finance.

1            AN ACT Relating to restaurant tax credits; and adding a new section  
2 to chapter 82.04 RCW.

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

4            NEW SECTION.    **Sec. 1.** A new section is added to chapter 82.04 RCW  
5 to read as follows:

6            (1) There may be credited against the tax imposed by this chapter,  
7 the value of services and information relating to tip income received  
8 and reported to the internal revenue service by a restaurant, tavern,  
9 or bar.

10           (2) The credit allowed under this section is limited to an amount  
11 equal to two and one-half percent of the value of tip income received  
12 by employees that is reported by a restaurant, tavern, or bar to the  
13 internal revenue service.

14           (3) As used in this section, "restaurant" does not include grocery  
15 stores, minimarkets, or convenience stores.

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