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HOUSE BILL 2728

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State of Washington

59th Legislature

2006 Regular Session

By Representatives Campbell, Curtis, Haler, Hinkle, Condotta, Skinner, Priest, Nixon, Ericksen, Newhouse, Kilmer, Dunn, Simpson and McCune

Read first time 01/12/2006. Referred to Committee on Health Care.

1 AN ACT Relating to tax incentives for employer provided health  
2 care; adding a new section to chapter 82.04 RCW; and providing an  
3 effective date.

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

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

7 (1) In computing tax there may be deducted from the measure of tax  
8 the amount paid by small employers to provide health care services for  
9 its employees. Payments made by employees are not eligible for  
10 deduction under this subsection.

11 (2) For the purposes of this section, the following definitions  
12 apply:

13 (a) "Small employer" has the meaning provided in RCW 48.43.005;

14 (b) "Health care services" means a health benefit plan as defined  
15 in RCW 48.43.005, contributions to health savings accounts as defined  
16 by the United States internal revenue service, or other health care  
17 services purchased by the small employer for its employees.

1        NEW SECTION.    **Sec. 2.**    This act takes effect July 1, 2006.

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