
HOUSE BILL 2828

State of Washington

59th Legislature

2006 Regular Session

By Representatives Morrell, Kilmer, Roach, Green, Priest, Morris, Haigh, P. Sullivan, Simpson, Moeller, Linville, Upthegrove, Orcutt, Kessler, Appleton, McCoy, McDonald, Springer, Ericks and McCune

Read first time 01/13/2006. Referred to Committee on Finance.

1 AN ACT Relating to a business and occupation credit for employers
2 who rehire returning active duty national guard members; adding a new
3 section to chapter 82.04 RCW; creating a new section; and providing an
4 effective date.

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

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

8 (1) In computing the tax imposed under this section, an eligible
9 person is allowed a credit against the tax due. The credit is equal to
10 one thousand dollars per year for each qualified person rehired after
11 the effective date of this act and reemployed for three hundred sixty-
12 five consecutive days.

13 (2) Credits may not be claimed for any rehiring prior to the
14 effective date of this act. The credit is authorized for the rehiring
15 of a qualified person on or after the effective date of this act.

16 (3) A credit is earned for the calendar year following the rehire
17 of a qualified person. The credit may be accrued and carried over
18 until it is used. No refunds may be granted for credits under this
19 section.

1 (4) If at any time the department finds that a qualified person is
2 not reemployed for at least three hundred sixty-five consecutive days
3 or is not in an employment position equal or better to his or her prior
4 employment position, the amount of taxes for which a credit has been
5 claimed is immediately due and payable. The department shall assess
6 interest, but not penalties, on the credited taxes for which the person
7 is not eligible. The interest shall be assessed at the rate provided
8 for the delinquent excise taxes under chapter 82.32 RCW and shall
9 accrue until the taxes against which the credit has been claimed are
10 repaid.

11 (5) The definitions in this subsection apply throughout this
12 section unless the context clearly requires otherwise.

13 (a) "Active duty" means full-time duty in the national guard and
14 deployment internationally or domestically for at least one year.

15 (b) "Eligible person" means a person as defined in RCW 82.04.030:

16 (i) Who has fifty or less employees;

17 (ii) Who files electronically with the department; and

18 (iii)(A) Who rehires a returning active duty national guard member
19 to an employment position equal to or better than the employment
20 position that the returning active duty national guard member held
21 prior to his or her active duty employment; and (B) who continues to
22 employ the returning active duty national guard member for three
23 hundred sixty-five consecutive days.

24 (c) "Qualified person" means a person who was employed by an
25 eligible person prior to being on active duty and is rehired into an
26 equal or better employment position by the eligible person immediately
27 after his or her active duty ends.

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

29 NEW SECTION. **Sec. 3.** This act shall be known as the "patriotic
30 employer act."

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