

2SSB 5093 - S AMD 7

By Senator Parlette

NOT ADOPTED 2/14/2007

1 On page 10, after line 11, insert the following:

2 "NEW SECTION. **Sec. 8.** A new section is added to chapter 82.04 RCW
3 to read as follows:

4 (1) In computing tax there may be deducted from the measure of tax
5 the amount paid by small employers to provide health care services for
6 employees if the health care services include the ability for an
7 employee to choose coverage for the employee's dependents. Payments
8 made by employees are not eligible for deduction under this subsection.

9 (2) For the purposes of this section, the following definitions
10 apply:

11 (a) "Dependent" has the meaning provided in RCW 48.43.005;

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

16 (c) "Small employer" has the meaning provided in RCW 48.43.005."
17

18 Renumber the sections consecutively and correct any internal
19 references accordingly.

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4 On page 1, line 4 of the title, after "RCW;", insert "adding a new
5 section to chapter 82.04 RCW;"

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EFFECT: Encourages the expansion of health care coverage for children by allowing a B&O tax deduction for small employers who offer coverage for employees and their dependents.