
HOUSE BILL 1638

State of Washington 60th Legislature 2007 Regular Session

By Representatives Hinkle, Bailey, McDonald, Condotta, Warnick, Rodne, Newhouse, Dunn, Strow, Roach, McCune, Ahern, Kristiansen and Alexander

Read first time 01/24/2007. Referred to Committee on Health Care & Wellness.

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 August 1, 2007.

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