

SSB 5963 - H AMD TO CL COMM AMD (H-2961.2/09) 571
By Representative Anderson

NOT CONSIDERED 04/26/2009

1 On page 17, after line 18 of the amendment, insert the following:

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

4 (1) In computing the tax imposed under this chapter, a credit is
5 allowed for eighty-five percent of contributions paid under chapter
6 50.24 RCW for the prior rate year.

7 (2) Credit under this section may be claimed against taxes due
8 under this chapter for any tax reporting period by the person claiming
9 credit under this section. The credit may not exceed the tax otherwise
10 due under this chapter for the tax reporting period. Unused credit may
11 be carried over and used in subsequent tax reporting periods. Refunds
12 shall not be granted for credits under this section.

13 (3) This section applies to tax reports due on or after January 1,
14 2011."

15 Renumber the remaining sections consecutively and correct any
16 internal references accordingly.

17 Correct the title.

EFFECT: Authorizes a B&O tax credit equal to 85 percent of
unemployment contributions. Allows unused credit to be carried over.
Prohibits refunds.

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