

SSB 5899 - S AMD 409

By Senators Kastama and Kilmer

ADOPTED 3/10/2010

1 On page 1, line 8, after "section.", insert "New qualified
2 employment positions filled by a new hire are not eligible for the
3 credit under this section if the new hire has been, during the twelve
4 months preceding the date of hire, an independent contractor providing
5 essentially the same work to the eligible business by which they are
6 hired. Persons claiming the credit must maintain records sufficient to
7 show that the eligibility requirement in this section has been met."
8

EFFECT: To receive a tax credit, a new hires may not be
independent contractors to a business in the year proceeding the
hiring.

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