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**SUBSTITUTE HOUSE BILL 1902**

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**State of Washington**

**62nd Legislature**

**2011 Regular Session**

**By** House Ways & Means (originally sponsored by Representatives Kagi, Goodman, and Stanford)

READ FIRST TIME 02/25/11.

1       AN ACT Relating to a business and occupation tax deduction for  
2 amounts received with respect to child welfare services; adding a new  
3 section to chapter 82.04 RCW; and creating a new section.

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) A health or social welfare organization may deduct from the  
8 measure of tax amounts received as compensation for providing child  
9 welfare services under a government-funded program.

10       (2) A person may deduct from the measure of tax amounts received  
11 from the state of Washington for distribution to a health or social  
12 welfare organization that is eligible to deduct the distribution under  
13 subsection (1) of this section.

14       (3) The following definitions apply to this section:

15       (a) "Child welfare services" has the same meaning as provided in  
16 RCW 74.13.020; and

17       (b) "Health or social welfare organization" has the meaning  
18 provided in RCW 82.04.431.

1        NEW SECTION.    **Sec. 2.**    This act applies to amounts received by a  
2    taxpayer on or after August 1, 2011.

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