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SENATE BILL 6159

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State of Washington                      62nd Legislature                      2012 Regular Session

By Senators Hargrove, Regala, Harper, and Padden

Read first time 01/12/12. Referred to Committee on Ways & Means.

1            AN ACT Relating to a business and occupation tax deduction for  
2 amounts received with respect to dispute resolution services; adding a  
3 new 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 qualified dispute resolution center may deduct from the  
8 measure of tax amounts received as a contribution from federal, state,  
9 or local governments and nonprofit organizations for providing dispute  
10 resolution services.

11            (2) A nonprofit organization may deduct from the measure of tax  
12 amounts received from federal, state, or local governments for  
13 distribution to a qualified dispute resolution center.

14            (3) A qualified dispute resolution center must:

15            (a) Be established under chapter 7.75 RCW; and

16            (b) Provide services either without charge to the participants or  
17 for a fee that is based on the participant's ability to pay, as  
18 required by RCW 7.75.030.

1           (4) As used in this section, a "nonprofit organization" has the  
2 same meaning as in RCW 82.04.3651(2).

3           NEW SECTION.   **Sec. 2.** This act applies prospectively as well as  
4 retroactively.

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