

CERTIFICATION OF ENROLLMENT  
**ENGROSSED SUBSTITUTE HOUSE BILL 1902**

Chapter 163, Laws of 2011

62nd Legislature  
2011 Regular Session

BUSINESS AND OCCUPATION TAX--DEDUCTION--CHILD WELFARE SERVICES

EFFECTIVE DATE: 07/22/11

Passed by the House April 14, 2011  
Yeas 95 Nays 2

FRANK CHOPP

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**Speaker of the House of Representatives**

Passed by the Senate April 11, 2011  
Yeas 47 Nays 0

BRAD OWEN

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**President of the Senate**

Approved April 22, 2011, 2:20 p.m.

CHRISTINE GREGOIRE

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**Governor of the State of Washington**

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1902** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

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**Chief Clerk**

FILED

April 22, 2011

**Secretary of State  
State of Washington**

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**ENGROSSED SUBSTITUTE HOUSE BILL 1902**

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AS AMENDED BY THE SENATE

Passed Legislature - 2011 Regular Session

**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.

      Passed by the House April 14, 2011.

      Passed by the Senate April 11, 2011.

      Approved by the Governor April 22, 2011.

      Filed in Office of Secretary of State April 22, 2011.