

**ESB 5294** - H AMD TO SGOV COMM AMD (H2720.2) 701

By Representative Volz

**NOT CONSIDERED 12/23/2019**

1 On page 2, after line 23 of the striking amendment, insert the  
2 following:

3 "(5) An employer that grants a leave of absence under this chapter  
4 is entitled to receive a business and occupation tax credit equal to  
5 the cost of wages for any employees hired to replace an employee  
6 taking a leave of absence under this chapter as provided in section 7  
7 of this act."  
8

9 On page 3, after line 17 of the striking amendment, insert the  
10 following:

11 "NEW SECTION. **Sec. 7.** A new section is added to chapter 82.04 RCW  
12 to read as follows:

13 (a) In computing the tax imposed under this chapter, a credit is  
14 allowed for employers to replace legislator-employees taking a leave  
15 of absence as specified in section 3 of this act. Subject to the  
16 requirements of this section, the tax credit may be an amount equal to  
17 the cost of wages for any employees hired to replace an employee  
18 taking a leave of absence under this chapter.

19 (b) Credits earned under this section may be claimed against taxes  
20 due for the calendar year in which the wages are paid and may not  
21 exceed the amount of tax otherwise due under chapter 82.04 RCW.

22 (c) The amount of tax credit otherwise allowable under this  
23 section not claimed by the taxpayer in any calendar year may not be  
24 carried over to a future year.

25 (d) No refunds may be granted for any unused credits."

EFFECT: Provides employers with a business and occupation tax credit equal to the cost of wages for any employees hired to replace an employee taking a leave of absence under this chapter.

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