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HOUSE BILL 2517

State of Washington 66th Legislature 2020 Regular Session

By Representatives Leavitt and Gildon; by request of State Board for Community and Technical Colleges

Read first time 01/15/20. Referred to Committee on Finance.

- AN ACT Relating to the Washington customized employment training program; and amending RCW 82.04.449.
- 3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:
- 4 **Sec. 1.** RCW 82.04.449 and 2017 c 135 s 20 are each amended to read as follows:
 - (1) In computing the tax imposed under this chapter, a credit is allowed for participants in the Washington customized employment training program created in RCW 28B.67.020. The credit allowed under this section is equal to fifty percent of the value of a participant's payments to the employment training finance account created in RCW 28B.67.030. If a participant in the program does not meet the requirements of RCW 28B.67.020(2)(b)(ii), the participant must remit to the department the value of any credits taken plus interest. The credit earned by a participant in one calendar year may be carried over to be credited against taxes incurred in a subsequent calendar year. No credit may be allowed for repayment of training allowances received from the Washington customized employment training program on or after July 1, ((2021)) 2026.

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- 1 (2) A person claiming the credit provided in this section must 2 file a complete annual tax performance report with the department 3 under RCW 82.32.534.
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