

2SHB 1213 - H AMD 441

By Representative Young

WITHDRAWN 03/09/2021

1 On page 26, after line 14, insert the following:

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3 "NEW SECTION. Sec. 313. A new section is added to chapter 82.04
4 RCW to read as follows:

5 (1) In computing the tax imposed under this chapter, a credit is
6 allowed for costs incurred for child care providers obtaining
7 professional development and training required under RCW 43.216.085
8 by a child care agency, child day care center, or family day care
9 provider as defined in RCW 43.216.010.

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

13 (3) The credit allowed under this section shall be limited to
14 the amount of tax imposed by this chapter. Any unused excess credit
15 in a reporting period may be carried forward to future reporting
16 periods for a maximum of one year.

17 (4) To claim a credit under this section, a person must
18 electronically file with the department all returns, forms, and any
19 other information required by the department, in an electronic
20 format as provided or approved by the department. Any return, form,
21 or information required to be filed in an electronic format under
22 this section is not filed until received by the department in
23 electronic format. As used in this subsection, "returns" has the
24 same meaning as "return" in RCW 82.32.050.

25 (5) No application is necessary for the tax credit. The person
26 must keep records necessary for the department to verify eligibility
27 under this section.

1 (6) This section is not subject to the requirements of RCW
2 82.32.805 and 82.32.808."

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4 Correct the title.

EFFECT: Provides a tax credit for child care expenses incurred
for required professional development and training purposes.

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