

5096-S.E AMH RAMO H1592.1

**ESSB 5096** - H AMD TO FIN COMM AMD (H-1547.5/21) **738**  
By Representative Ramos

**ADOPTED 04/20/2021**

1 On page 8, line 26, after "of the" strike "eight" and insert "10"

EFFECT: Increases the lookback period to count the five years to determine if the taxpayer meets the material participation requirements for the qualified family-owned small business deduction.

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