

**ESSB 5096** - H AMD TO FIN COMM AMD (H-1547.5/21) **744**  
By Representative Vick

**NOT ADOPTED 04/20/2021**

1 On page 7, line 30, after "(2)" insert "Any amounts that an  
2 individual contributed to a charitable organization qualified under  
3 Title 26 U.S.C. Sec. 170(c) of the internal revenue code and deducted  
4 on the individual's federal tax return for the same tax year;

5 (3) "

6 Renumber the remaining subsection consecutively and correct any  
7 internal references accordingly.

EFFECT: Provides a deduction in computing the tax owed on a capital gain equal to an individual's contributions to a charitable organization claimed on the individual's federal return for that tax year.

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