SSB 6038 - S AMD TO S AMD (S-4938.1/24) **617**
By Senator C. Wilson

ADOPTED 02/09/2024

1   Beginning on page 1, line 24, strike all of section 2

2   Renumber the remaining sections consecutively and correct any
3   internal references accordingly.

4   On page 2, at the beginning of line 4, strike "(1) Upon" and
5   insert "((Upon)) (1) Except as provided in subsection (2) of this
6   section, upon"

7   On page 2, beginning on line 9, strike all of subsection (2) and
8   insert the following:
9   "(2) Until January 1, 2035, this chapter does not apply to
10   amounts received by a child care provider for the care and
11   supervision for periods of less than 24 hours of children:
12   (a) Under 13 years of age; or
13   (b) Under 19 years of age who have a verified special need or are
14   under court supervision as determined by the department of children,
15   youth, and families under chapter 43.216 RCW.
16   (3) The exemption under subsection (2) of this section applies
17   only to persons primarily engaged in the business of providing child
18   care."

19   On page 4, line 8, after "1" strike ", 2, and 3" and insert "and
20   2"

21   On page 4, line 12, after "43.216.305;" strike all material
22   through "date." on line 14 and insert "creating a new section; and
23   providing an effective date."

EFFECT: Specifies that the business and occupation tax exemption
applies only to businesses primarily engaged in providing child care;
removes the expiration date; expires the exemption January 1, 2035;
and makes technical changes.

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