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**SENATE BILL 6038**

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**State of Washington**

**68th Legislature**

**2024 Regular Session**

**By** Senators C. Wilson, Lovelett, Keiser, Kuderer, Lias, Nguyen, Nobles, Randall, Salomon, Valdez, and Wellman

Prefiled 01/05/24. Read first time 01/08/24. Referred to Committee on Ways & Means.

1 AN ACT Relating to reducing the costs associated with providing  
2 child care; amending RCW 43.216.300; adding a new section to chapter  
3 82.04 RCW; creating a new section; providing an effective date; and  
4 providing an expiration date.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** (1) This section is the tax preference  
7 performance statement for the tax preference contained in section 2,  
8 chapter . . ., Laws of 2024 (section 2 of this act). This performance  
9 statement is only intended to be used for subsequent evaluation of  
10 the tax preferences. It is not intended to create a private right of  
11 action by any party or to be used to determine eligibility for  
12 preferential tax treatment.

13 (2) The legislature categorizes this tax preference as one  
14 intended to provide tax relief for certain businesses or individuals  
15 as indicated in RCW 82.32.808(2)(e).

16 (3) It is the legislature's specific public policy objective to  
17 reduce the costs associated with providing child care by expanding  
18 the business and occupation tax exemption for child care services to  
19 include income derived from the care and education of children up to  
20 age 12.

1 (4) If a review finds a reduction in the cost of providing child  
2 care and education, then the legislature intends to extend the  
3 expiration date of this tax preference.

4 (5) In order to obtain the data necessary to perform the review  
5 in subsection (4) of this section, the joint legislative audit and  
6 review committee may refer to any data collected by the state.

7 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04  
8 RCW to read as follows:

9 (1) This chapter does not apply to amounts received by a nursery  
10 school, preschool, or child care provider for the care or supervision  
11 of children under 13 years of age.

12 (2) This section expires July 1, 2034.

13 **Sec. 3.** RCW 43.216.300 and 2018 c 58 s 41 are each amended to  
14 read as follows:

15 ~~((1))~~ The secretary ~~((shall))~~ may not charge fees to the  
16 licensee for obtaining a child care license. ~~((The secretary may  
17 waive the fees when, in the discretion of the secretary, the fees  
18 would not be in the best interest of public health and safety, or  
19 when the fees would be to the financial disadvantage of the state.~~

20 ~~(2) Fees charged shall be based on, but shall not exceed, the  
21 cost to the department for the licensure of the activity or class of  
22 activities and may include costs of necessary inspection.~~

23 ~~(3) The secretary shall establish the fees charged by rule.)~~

24 NEW SECTION. **Sec. 4.** This act takes effect July 1, 2024.

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