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HOUSE BILL 1016

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State of Washington

60th Legislature

2007 Regular Session

**By** Representatives Haler, Green, Takko, Appleton, Conway, Morrell, P. Sullivan, McDonald, Haigh, Simpson, Dunn, Dickerson, Walsh, Roberts, Wallace, Moeller, Linville, B. Sullivan, Springer, Wood, Kenney, Williams, Hinkle, Warnick and Campbell

Prefiled 12/18/2006. Read first time 01/08/2007. Referred to Committee on Human Services.

1 AN ACT Relating to tax credits for hiring individuals with  
2 developmental disabilities; adding a new section to chapter 82.04 RCW;  
3 providing an effective date; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW  
6 to read as follows:

7 (1)(a) In computing the tax imposed under this chapter, a person is  
8 allowed a credit against the tax due. The credit is equal to one  
9 thousand dollars per year for each full-time employment position filled  
10 by an individual with a developmental disability after the effective  
11 date of this act.

12 (b) The department shall maintain a total of all credits allowed  
13 under this chapter during each fiscal year. The department may not  
14 allow any credit which would cause the total to exceed two million  
15 dollars in any fiscal year.

16 (c) The credit may be used against any tax due under this chapter,  
17 and may be carried over until used. However, the carryover into the  
18 next fiscal year is only permitted to the extent that the cap for the

1 next fiscal year is not exceeded. No refunds may be granted for  
2 credits under this section.

3 (d) No application is necessary to claim the tax credit.

4 (e) If the position filled by an individual with a developmental  
5 disability is not full time, the credit in (a) of this subsection must  
6 be ratably reduced.

7 (2) The employment security department shall provide to the  
8 department any information needed by the department to verify  
9 eligibility under this section.

10 (3) Unless the context clearly requires otherwise, the definitions  
11 in this subsection apply throughout this section:

12 (a) "Full-time employment position" means a permanent full-time  
13 employee, who is employed for the entire tax year.

14 (b) "Individual with a developmental disability" means a person  
15 with a developmental disability as defined in RCW 71A.10.020.

16 (c) "Person" has the meaning given in RCW 82.04.030.

17 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
18 preservation of the public peace, health, or safety, or support of the  
19 state government and its existing public institutions, and takes effect  
20 July 1, 2007.

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