1213-S2 AMH YOUN BROD 097

**2SHB 1213** - H AMD **441**

By Representative Young

**WITHDRAWN 03/09/2021**

On page 26, after line 14, insert the following:

"NEW SECTION. **Sec. 313.** A new section is added to chapter 82.04 RCW to read as follows:

(1) In computing the tax imposed under this chapter, a credit is allowed for costs incurred for child care providers obtaining professional development and training required under RCW 43.216.085 by a child care agency, child day care center, or family day care provider as defined in RCW 43.216.010.

(2) A person claiming the credit provided in this section must file a complete annual tax performance report with the department under RCW 82.32.534.

(3) The credit allowed under this section shall be limited to the amount of tax imposed by this chapter. Any unused excess credit in a reporting period may be carried forward to future reporting periods for a maximum of one year.

(4) To claim a credit under this section, a person must electronically file with the department all returns, forms, and any other information required by the department, in an electronic format as provided or approved by the department. Any return, form, or information required to be filed in an electronic format under this section is not filed until received by the department in electronic format. As used in this subsection, "returns" has the same meaning as "return" in RCW 82.32.050.

(5) No application is necessary for the tax credit. The person must keep records necessary for the department to verify eligibility under this section.

(6) This section is not subject to the requirements of RCW 82.32.805 and 82.32.808."

Correct the title.

|  |  |
| --- | --- |
|  | EFFECT:  Provides a tax credit for child care expenses incurred for required professional development and training purposes. |

**--- END ---**