

CERTIFICATION OF ENROLLMENT

ENGROSSED HOUSE BILL 1450

Chapter 13, Laws of 1991

52nd Legislature
1991 Regular Session

BUSINESS AND OCCUPATION TAX--PUBLIC SAFETY TESTING LABORATORIES--
CREDIT FOR SERVICES PROVIDED TO STATE

EFFECTIVE DATE: 7/1/91

Passed by the House February 18, 1991
Yeas 98 Nays 0

JOE KING
Speaker of the
House of Representatives

Passed by the Senate April 3, 1991
Yeas 45 Nays 2

JOEL PRITCHARD
President of the Senate

Approved April 15, 1991

CERTIFICATE

I, Alan Thompson, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED HOUSE BILL 1450** as passed by the House of Representatives and the Senate on the dates hereon set forth.

ALAN THOMPSON
Chief Clerk

FILED

April 15, 1991 - 3:58 p.m.

BOOTH GARDNER
Governor of the State of Washington

Secretary of State
State of Washington

ENGROSSED HOUSE BILL 1450

Passed Legislature - 1991 Regular Session

State of Washington 52nd Legislature 1991 Regular Session

By Representatives Peery, H. Myers, Morris and Cooper.

Read first time January 30, 1991. Referred to Committee on Revenue.

1 AN ACT Relating to a business and occupation tax credit for
2 services and information provided to the state by a public safety
3 testing laboratory; adding a new section to chapter 82.04 RCW;
4 providing an effective date; and declaring an emergency.

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

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

8 (1) There may be credited against the tax imposed by this chapter,
9 the value of services and information relating to setting of standards
10 and testing for public safety provided to the state of Washington,
11 without charge, at the state's request, by a nonprofit corporation that
12 is:

13 (a) Organized and operated for the purpose of setting standards and
14 testing for public safety; and

1 (b) Exempt from federal income tax under section 501(c)(3) of the
2 Internal Revenue Code of 1986, as amended; and

3 (c) Organized with no direct or indirect industry affiliation.

4 (2) The value of the services and information requested by the
5 state and provided to the state, without charge, shall be determined by
6 the allocation of the cost method using generally accepted accounting
7 standards.

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

12 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
13 preservation of the public peace, health, or safety, or support of the
14 state government and its existing public institutions, and shall take
15 effect July 1, 1991.

Passed the House February 18, 1991.

Passed the Senate April 3, 1991.

Approved by the Governor April 15, 1991.

Filed in Office of Secretary of State April 15, 1991.