
HOUSE BILL 2362

State of Washington

54th Legislature

1996 Regular Session

By Representatives Veloria, Van Luven, Cody, Chandler, Sheldon, D. Schmidt, Tokuda, Reams, Valle, Radcliff, Backlund, Hatfield, Murray, Cooke, Dickerson, Patterson, Conway, Keiser, Mason, Costa, Kessler and Chopp

Read first time 01/10/96. Referred to Committee on Trade & Economic Development.

1 AN ACT Relating to business incentives for employee skills
2 training; and adding a new section to chapter 82.04 RCW.

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

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

6 (1) There may be credited against the tax imposed by this chapter,
7 the value of state-approved employer-provided or state-approved
8 employer-sponsored job training services designed to enhance the job-
9 related performance of incumbent employees, for those businesses that
10 annually employ less than one hundred employees.

11 (2) The value of the state-approved job training services provided
12 or sponsored by the employer to the employee, without charge, shall be
13 determined by the allocation of the cost method using generally
14 accepted accounting standards.

15 (3) The credit allowed under this section shall be limited to an
16 amount equal to fifty percent of the value of the state-approved job
17 training services determined under subsection (2) of this section. The
18 total credits allowed under this section for a business shall not
19 exceed ten thousand dollars per calendar year.

1 (4) Before claiming the credit under this section, the business
2 must obtain approval of the proposed job training service from the
3 employment security department. The employer's request for approval
4 must include a description of the proposed job training service, how
5 the job training will enhance the employee's performance, and the cost
6 of the proposed job training.

7 (5) This section applies only to training for which an application
8 is approved after June 30, 1996.

9 (6) As used in this section, "business" means either a single
10 taxpayer or consortium of taxpayers subject to taxation under this
11 chapter.

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