

SHB 2604 - S COMM AMD

By Committee on Labor, Commerce & Financial Institutions

1 On page 6, after line 6, insert the following:

2 **Sec. 6.** RCW 50.29.010 and 1987 c 213 s 2 are each amended to read
3 as follows:

4 As used in this chapter:

5 "Computation date" means July 1st of any year;

6 "Cut-off date" means September 30th next following the computation
7 date;

8 "Qualification date" means April 1st of the (~~third~~) second year
9 preceding the computation date;

10 "Rate year" means the calendar year immediately following the
11 computation date;

12 "Payroll" means all wages (as defined for contribution purposes)
13 paid by an employer to individuals in his employment;

14 "Qualified employer" means any employer who (1) reported some
15 employment in the twelve-month period beginning with the qualification
16 date, (2) had no period of four or more consecutive calendar quarters
17 for which he or she reported no employment in the two calendar years
18 immediately preceding the computation date, and (3) has submitted by
19 the cut-off date all reports, contributions, interest, and penalties
20 required under this title for the period preceding the computation
21 date. Unpaid contributions, interest, and penalties may be disregarded
22 for the purposes of this section if they constitute less than either
23 one hundred dollars or one-half of one percent of the employer's total
24 tax reported for the twelve-month period immediately preceding the
25 computation date. Late reports, contributions, penalties, or interest
26 from employment defined under RCW 50.04.160 may be disregarded for the
27 purposes of this section if showing is made to the satisfaction of the
28 commissioner that an otherwise qualified employer acted in good faith
29 and that forfeiture of qualification for a reduced contribution rate
30 because of such delinquency would be inequitable.

31 Renumber the sections consecutively and correct any internal
32 references accordingly.

Offered by Senator Prentice

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On page 1, on line 2 of the title, after "rates;", strike the remainder of the title and insert "amending RCW 50.29.010, RCW 50.29.025 and 50.29.062; creating new sections."

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EFFECT: Changing the definition of "qualification date" in RCW 50.29.010 to mean second year rather than third year.