
SENATE BILL 6540

State of Washington

62nd Legislature

2012 Regular Session

By Senator Chase

Read first time 01/30/12. Referred to Committee on Economic Development, Trade & Innovation.

1 AN ACT Relating to creating a business and occupation tax credit
2 for hiring certain persons in manufacturing; and adding a new section
3 to chapter 82.04 RCW.

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) In computing the tax imposed under this chapter, employers may
8 take a credit for hiring, after the effective date of this section,
9 interns, apprentices, or permanent employees who:

10 (a) Are currently enrolled in a manufacturing skills certificate
11 program at one of the state's community or technical colleges; or

12 (b) Have received a manufacturing skills certificate from one of
13 the state's community or technical colleges within the two years
14 preceding the hiring date. Employers receiving the credit may not have
15 more than one hundred full-time equivalent employees on their payroll.

16 (2) The credit allowed under this section is equal to fifty percent
17 of the wages paid to the new hire within six months of the hiring date.
18 The credit may not exceed five thousand dollars per new hire. The
19 credit earned by a participant in one calendar year may be carried over

1 to be credited against taxes incurred in a subsequent calendar year.
2 An employer may not receive a credit in excess of two hundred thousand
3 dollars per year.

4 (3) A person claiming the credit provided in this section must file
5 a complete annual survey with the department under RCW 82.32.585.

--- END ---