
SUBSTITUTE SENATE BILL 6644

State of Washington 57th Legislature

2002 Regular Session

By Senate Committee on Labor, Commerce & Financial Institutions
(originally sponsored by Senators Hochstatter, Swecker, Stevens,
Honeyford, Morton, Hewitt, Sheahan, Deccio, Prentice, Gardner and Oke)

READ FIRST TIME 02/08/2002.

1 AN ACT Relating to tax credits against the business and occupation
2 tax for employment of persons in the WorkFirst program; and adding a
3 new section 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 tax under this chapter, a credit is authorized for
8 each person equal to ten percent of wages paid for employment during
9 the first six months of employment to employees who were participating
10 in the WorkFirst program on the date of hire. To be eligible to take
11 the credit, the person claiming the credit shall obtain documentation
12 of the employee's participation in the WorkFirst program from the
13 appropriate state agency.

14 (2) The credit shall be taken against taxes due for the same
15 calendar year in which the amounts for which credit is claimed were
16 paid. A credit must be claimed by the due date of the last tax return
17 for the calendar year in which the payment is made. No credit may be
18 carried back or forward to a different calendar year. A person is not
19 eligible to receive a credit under this section if the person is

- 1 receiving credit for the same position under chapter 82.62 RCW or RCW
- 2 82.04.44525 or 82.04.4456 or is taking the credit under RCW 82.04.4457.

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