5899-S AMS KAST SING 002

SSB 5899 - S AMD 404

By Senators Kastama and Kilmer

WITHDRAWN 3/10/2010

On page 1, line 8, after "section.", insert "New qualified employment positions filled by a new hire are not eligible for the credit under this section if the new hire has been, during the twelve months preceding the date of hire, an independent contractor providing essentially the same work for which they are hired. Persons claiming the credit must maintain records sufficient to show that the eligibility requirement in this section has been complied with."

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10 <u>EFFECT</u>: To get a tax credit, new hires cannot be independent 11 contractors to a business in the year proceeding the hiring.

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