1313-S AMH MANW ELGE 044

**SHB 1313** - H AMD **594**

By Representative Manweller

**FAILED 01/29/2014**

On page 12, after line 22, insert the following:

"NEW SECTION. **Sec. 16**. BUSINESS AND OCCUPATION TAX CREDIT. A new section is added to chapter 82.04 to read as follows:

In computing the tax imposed under this chapter, a credit is allowed for the cost of compliance with chapter 49.-- RCW (the new chapter created in section 15 of this act). No application is necessary for the credit; however, a business taking a credit under this section must keep and preserve records for the period required by RCW 82.32.070 establishing that the business is eligible for the credit.

NEW SECTION. **Sec. 17.** PUBLIC UTILITY TAX CREDIT. A new section is added to chapter 82.16 to read as follows:

In computing the tax imposed under this chapter, a credit is allowed for the cost of compliance with chapter 49.-- RCW (the new chapter created in section 15 of this act). No application is necessary for the credit; however, a business taking a credit under this section must keep and preserve records for the period required by RCW 82.32.070 establishing that the business is eligible for the credit."

Renumber the remaining section consecutively and correct any internal references accordingly.

Correct the title.

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|  | EFFECT:   Provides a business and occupation and public utility tax credit for the cost of compliance with the paid sick and safe leave provisions. |

**--- END ---**