5096-S.E AMH ORCU OBRT 173

**ESSB 5096** - H AMD TO FIN COMM AMD (H-1547.5/21) **741**

By Representative Orcutt

**NOT ADOPTED 04/20/2021**

 On page 7, line 30, after "(2)" insert "The amount of adjusted capital gain derived in the taxable year from the sale of all of the fair market value of the assets of, or the transfer of all of the taxpayer's interest in, a business;

(3)"

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

|  |  |
| --- | --- |
|  |  EFFECT:   Allows for the deduction of any capital gain realized for the sale or transfer of a business. |

**--- END ---**