**6038-S AMS WICL S4956.1 - NOT FOR FLOOR USE**

**SSB 6038** - S AMD TO S AMD (S-4938.1/24) **617**

By Senator C. Wilson

**ADOPTED 02/09/2024**

Beginning on page 1, line 24, strike all of section 2

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

On page 2, at the beginning of line 4, strike "(1) Upon" and insert "((~~Upon~~)) (1) Except as provided in subsection (2) of this section, upon"

On page 2, beginning on line 9, strike all of subsection (2) and insert the following:

"(2) Until January 1, 2035, this chapter does not apply to amounts received by a child care provider for the care and supervision for periods of less than 24 hours of children:

(a) Under 13 years of age; or

(b) Under 19 years of age who have a verified special need or are under court supervision as determined by the department of children, youth, and families under chapter 43.216 RCW.

(3) The exemption under subsection (2) of this section applies only to persons primarily engaged in the business of providing child care."

On page 4, line 8, after "1" strike ", 2, and 3" and insert "and 2"

On page 4, line 12, after "43.216.305;" strike all material through "date." on line 14 and insert "creating a new section; and providing an effective date."

EFFECT: Specifies that the business and occupation tax exemption applies only to businesses primarily engaged in providing child care; removes the expiration date; expires the exemption January 1, 2035; and makes technical changes.