
SUBSTITUTE SENATE BILL 6610

State of Washington

56th Legislature

2000 Regular Session

By Senate Committee on Labor & Workforce Development (originally sponsored by Senators Wojahn, Oke, Kline, Hochstatter, Fairley and Franklin)

Read first time 02/04/2000.

1 AN ACT Relating to the job training services credit; and amending
2 RCW 82.04.4333.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.04.4333 and 1996 c 1 s 4 are each amended to read
5 as follows:

6 (1) There may be credited against the tax imposed by this chapter,
7 the value of state-approved, employer-provided or sponsored job
8 training services designed to enhance the job-related performance of
9 employees(~~(, for those businesses eligible for a tax deferral under~~
10 ~~chapter 82.60 RCW)~~).

11 (2) The value of the state-approved, job training services provided
12 by the employer to the employee, without charge, shall be determined by
13 the allocation of the cost method using generally accepted accounting
14 standards.

15 (3) To receive the credit allowed under this section ((shall be
16 limited to an amount equal to twenty percent of the value of the)) an
17 employer must have increased the amount spent on state-approved, job
18 training services ((determined under subsection (2) of this section))
19 by a minimum of fifteen percent over the previous year. The credit

1 allowed under this section shall be limited to an amount equal to fifty
2 percent of the increase in the value of the services as determined
3 under subsection (2) of this section. The total credits allowed under
4 this section for a business shall not exceed five thousand dollars per
5 calendar year or the amount of tax that would otherwise be due under
6 this chapter, whichever is lesser. The credit must be claimed by the
7 due date of the last tax return for the calendar year in which the
8 payment is made. The credit may not be carried over to subsequent
9 calendar years.

10 (4) A person taking the credit under this section must keep records
11 necessary for the department of revenue to verify eligibility for the
12 credit.

13 (5) Prior to claiming the credit under this section, the business
14 must obtain approval of the proposed job training service from the
15 employment security department. The employer's request for approval
16 must include a description of the proposed job training service, how
17 the job training will enhance the employee's performance, and the cost
18 of the proposed job training.

19 ~~((+5+))~~ (6) This section only applies to expenditures for training
20 ~~((in respect to eligible business projects for which an application is~~
21 ~~approved))~~ made on or after January 1, ((1996)) 2000.

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