
SENATE BILL 6610

State of Washington

56th Legislature

2000 Regular Session

By Senators Wojahn, Oke, Kline, Hochstatter, Fairley and Franklin

Read first time 01/20/2000. Referred to Committee on Labor & Workforce Development.

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

1 fifteen percent over the previous year. The credit shall be limited to
2 an amount equal to fifty percent of the value of such increase. The
3 total credits allowed under this section for a business shall not
4 exceed five thousand dollars per calendar year.

5 (4) Prior to claiming the credit under this section, the business
6 must obtain approval of the proposed job training service from the
7 employment security department. The employer's request for approval
8 must include a description of the proposed job training service, how
9 the job training will enhance the employee's performance, and the cost
10 of the proposed job training.

11 (5) This section only applies to training (~~(in respect to eligible~~
12 ~~business projects for which an application is approved on or)~~) that
13 takes place after January 1, (~~(1996)~~) 2000.

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