

1478-S

Sponsor(s): House Committee on Technology, Telecommunications & Energy (originally sponsored by Representatives Ruderman, Esser, Morris, Pennington, DeBolt, Lambert, Hunt, Jarrett, Lovick, Miloscia, Schual-Berke, Jackley, Cody, Anderson, Kenney, McIntire, Cooper, McDermott, Dunn, Simpson, Van Luven, Santos, Dunshee, Reardon, Dickerson, Linville, Conway, Veloria, Murray, Edmonds, Edwards and Kagi)

Brief Description: Creating tax incentives for telework.

**HB 1478-S - DIGEST**

(DIGEST OF PROPOSED 1ST SUBSTITUTE)

Recognizes that telework has been found to reduce commute trips and provide flexibility for work-related travel.

Recognizes that telework is a key component in a comprehensive transportation demand management package.

Provides that an employer is allowed a credit against tax due under chapter 82.04 RCW for telework expenditures, including telework equipment, installation costs, and telework training.

Declares that total credits claimed by a person under this act may not exceed twenty thousand dollars for any tax year. Expenditures made before the effective date of this act are not eligible for credit.

Provides that an employer is allowed a credit against tax due under chapter 82.16 RCW for telework expenditures.

Provides that the telework expenditure credit created by this act shall be reviewed under this chapter before October 1, 2005. The department of revenue shall provide the information necessary for the joint legislative audit and review committee to provide the required review.

Takes effect October 1, 2001.