Sponsor(s): Senators T. Sheldon, Zarelli, Benton, Hale, McAuliffe, Prentice, Rasmussen, Murray and Haugen; by request of Governor Locke

Brief Description: Providing tax incentives in rural counties. Revised for 1st Substitute: Modifying tax incentive provisions for rural counties.

## SB 6240 - DIGEST

## (SUBSTITUTED FOR - SEE 1ST SUB)

Provides that, subject to the limits and provisions of this act, a credit is authorized against the tax otherwise due under chapter 82.04 RCW for persons engaged in a rural county in the business of manufacturing computer software or programming, as those terms are defined in this act.

Declares that the credit under this act shall equal one thousand dollars for each new qualified employment position created after January 1, 2004, in an eligible area. A credit is earned for the calendar year the person is hired to fill the position. Additionally a credit is earned for each year the position is maintained over the subsequent consecutive years, up to four years.

Declares that subject to the limits and provisions of this act, a credit is authorized against the tax otherwise due under chapter 82.04 RCW for persons engaged in a rural county in the business of providing information technology help desk services to third parties.

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