

2SSB 5659 - S AMD TO S AMD (S-2870.4/07) **285**
By Senator Kilmer

ADOPTED 3/14/2007

1 On page 16, after line 32, insert the following:

2 "NEW SECTION. **Sec. 26.** TAX CREDIT. In computing the tax imposed
3 under this chapter, a credit is allowed for businesses employing fifty
4 or fewer persons who hire a worker to replace an employee who has taken
5 family or medical leave under this chapter or chapter 49.78 RCW. The
6 credit is one thousand two hundred dollars for each replacement
7 employee hired. A tax credit claimed under this section may not be
8 carried over to another year."

9
10 Renumber the sections consecutively and correct any internal
11 references accordingly.

--- END ---

EFFECT: Provides a B&O tax credit for small businesses hiring replacement workers for those workers taking family or medical leave.