
HOUSE BILL 2008

State of Washington

61st Legislature

2009 Regular Session

By Representative Ericksen

1 AN ACT Relating to allowing a tax credit for unemployment
2 contributions paid for services performed by corporate officers who are
3 not eligible for unemployment benefits; adding a new section to chapter
4 82.04 RCW; and providing an expiration date.

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

6 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
7 to read as follows:

8 (1) In computing the tax imposed under this chapter, a credit is
9 allowed for contributions paid under chapter 50.24 RCW in rate years
10 2004, 2005, 2006, 2007, and 2008 on wages paid for services performed
11 by an officer of a corporation under RCW 23B.08.400 who: (a) May be
12 exempted from coverage as specified in RCW 50.04.165(1)(b); or (b) is
13 not eligible for unemployment benefits, even if wages are not being
14 paid, as specified in RCW 50.04.310(3)(a).

15 (2) Credit under this section may be claimed against taxes due
16 under this chapter for any tax reporting period by the person claiming
17 credit under this section. The credit may not exceed the tax otherwise
18 due under this chapter for the tax reporting period. Unused credit may

1 be carried over and used in subsequent tax reporting periods. No
2 refunds are granted for credits under this section.
3 (3) This section expires June 30, 2019.

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