CERTIFICATION OF ENROLLMENT

## ENGROSSED SUBSTITUTE HOUSE BILL 1902

62nd Legislature 2011 Regular Session

Passed by the House April 14, 2011 Yeas 95 Nays 2

Speaker of the House of Representatives

Passed by the Senate April 11, 2011 Yeas 47 Nays 0 CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **ENGROSSED SUBSTITUTE HOUSE BILL 1902** as passed by the House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

President of the Senate

Approved

FILED

Secretary of State State of Washington

Governor of the State of Washington

## ENGROSSED SUBSTITUTE HOUSE BILL 1902

AS AMENDED BY THE SENATE

Passed Legislature - 2011 Regular Session

## State of Washington 62nd Legislature 2011 Regular Session

By House Ways & Means (originally sponsored by Representatives Kagi, Goodman, and Stanford)

READ FIRST TIME 02/25/11.

1 AN ACT Relating to a business and occupation tax deduction for 2 amounts received with respect to child welfare services; adding a new section to chapter 82.04 RCW; and creating a new section. 3

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON: 4

5 NEW SECTION. Sec. 1. A new section is added to chapter 82.04 RCW б to read as follows:

7 (1) A health or social welfare organization may deduct from the measure of tax amounts received as compensation for providing child 8 9 welfare services under a government-funded program.

10 (2) A person may deduct from the measure of tax amounts received 11 from the state of Washington for distribution to a health or social welfare organization that is eligible to deduct the distribution under 12 13 subsection (1) of this section.

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(3) The following definitions apply to this section:

15 (a) "Child welfare services" has the same meaning as provided in RCW 74.13.020; and 16

17 (b) "Health or social welfare organization" has the meaning 18 provided in RCW 82.04.431.

<u>NEW SECTION.</u> Sec. 2. This act applies to amounts received by a
taxpayer on or after August 1, 2011.

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