5294.E AMH VOLZ ZOLL 068

**ESB 5294** - H AMD TO SGOV COMM AMD (H2720.2) **701**

By Representative Volz

**NOT CONSIDERED 12/23/2019**

 On page 2, after line 23 of the striking amendment, insert the following:

 "(5) An employer that grants a leave of absence under this chapter is entitled to receive a business and occupation tax credit equal to the cost of wages for any employees hired to replace an employee taking a leave of absence under this chapter as provided in section 7 of this act."

 On page 3, after line 17 of the striking amendment, insert the following:

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

 (a) In computing the tax imposed under this chapter, a credit is allowed for employers to replace legislator-employees taking a leave of absence as specified in section 3 of this act. Subject to the requirements of this section, the tax credit may be an amount equal to the cost of wages for any employees hired to replace an employee taking a leave of absence under this chapter.

 (b) Credits earned under this section may be claimed against taxes due for the calendar year in which the wages are paid and may not exceed the amount of tax otherwise due under chapter 82.04 RCW.

 (c) The amount of tax credit otherwise allowable under this section not claimed by the taxpayer in any calendar year may not be carried over to a future year.

 (d) No refunds may be granted for any unused credits."

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|  |  EFFECT:  Provides employers with a business and occupation tax credit equal to the cost of wages for any employees hired to replace an employee taking a leave of absence under this chapter. |

**--- END ---**