**5096-S.E AMH VICK H1593.1 - NOT FOR FLOOR USE**

**ESSB 5096** - H AMD TO FIN COMM AMD (H-1547.5/21) **744**

By Representative Vick

**NOT ADOPTED 04/20/2021**

On page 7, line 30, after "(2)" insert "Any amounts that an individual contributed to a charitable organization qualified under Title 26 U.S.C. Sec. 170(c) of the internal revenue code and deducted on the individual's federal tax return for the same tax year;

(3)"

Renumber the remaining subsection consecutively and correct any internal references accordingly.

EFFECT: Provides a deduction in computing the tax owed on a capital gain equal to an individual's contributions to a charitable organization claimed on the individual's federal return for that tax year.