

RCW 82.04.43392 Deductions—Qualified dispute resolution centers. (1) A qualified dispute resolution center may deduct from the measure of tax amounts received as a contribution from federal, state, or local governments and nonprofit organizations for providing dispute resolution services.

(2) A nonprofit organization may deduct from the measure of tax amounts received from federal, state, or local governments for distribution to a qualified dispute resolution center.

(3) A qualified dispute resolution center must:

(a) Be established under chapter 7.75 RCW; and

(b) Provide services either without charge to the participants or for a fee that is based on the participant's ability to pay, as required by RCW 7.75.030.

(4) As used in this section, a "nonprofit organization" has the same meaning as in RCW 82.04.3651(2). [2012 c 249 § 1.]