

---

**SUBSTITUTE SENATE BILL 6540**

---

**State of Washington**

**62nd Legislature**

**2012 Regular Session**

**By** Senate Economic Development, Trade & Innovation (originally sponsored by Senator Chase)

READ FIRST TIME 02/03/12.

1 AN ACT Relating to creating a business and occupation tax credit  
2 for hiring certain persons in manufacturing; and adding a new section  
3 to chapter 82.04 RCW.

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

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

7 (1) In computing the tax imposed under this chapter, employers may  
8 take a credit for the costs of training interns, apprentices, or  
9 permanent employees in high demand advanced manufacturing positions.  
10 Employers receiving the credit may not have more than one hundred full-  
11 time equivalent employees on their payroll.

12 (2) The credit allowed under this section is equal to fifty percent  
13 of the costs under subsection (1) of this section. The credit may not  
14 exceed five thousand dollars per employee. The credit earned by an  
15 employer in one calendar year may be carried over to be credited  
16 against taxes incurred in a subsequent calendar year. An employer may  
17 not receive a credit in excess of two hundred thousand dollars per  
18 year.

19 (3)(a) Employers claiming the credit provided in this section must:

- 1 (i) Have their training program certified by Impact Washington; and
- 2 (ii) File a complete annual survey with the department under RCW
- 3 82.32.585.

--- END ---