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**HOUSE BILL 1012**

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**State of Washington**

**67th Legislature**

**2021 Regular Session**

**By** Representative MacEwen

Prefiled 12/08/20.

1 AN ACT Relating to providing a business and occupation tax credit  
2 to address the economic impacts of the COVID-19 pandemic on  
3 businesses in the state; adding a new section to chapter 82.04 RCW;  
4 providing an expiration date; and declaring an emergency.

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

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

8 (1)(a) A person is allowed a one-time credit against the tax due  
9 under this chapter as provided in this section. The credit equals  
10 \$5,000.

11 (b) To be eligible for the credit authorized in this section, a  
12 person must have been registered to conduct business in the state in  
13 calendar year 2020.

14 (2) The credit may be used against any tax due under this  
15 chapter, and a person may only use the credit once. Any unused  
16 portion of the credit may not be carried over, and no refunds may be  
17 granted for credits under this section.

18 (3) No credits may be claimed under this section after December  
19 31, 2021.

20 (4) This section expires January 1, 2022.

1        NEW SECTION.    **Sec. 2.**    This act is necessary for the immediate  
2    preservation of the public peace, health, or safety, or support of  
3    the state government and its existing public institutions, and takes  
4    effect immediately.

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