
HOUSE BILL 1883

State of Washington

68th Legislature

2024 Regular Session

By Representatives Walen and Cheney

Prefiled 12/06/23.

1 AN ACT Relating to employer tax incentives for paying wages to
2 employees during juror service; adding a new section to chapter 82.04
3 RCW; adding a new section to chapter 82.16 RCW; and creating a new
4 section.

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) For juror service occurring from January 1, 2025, until
9 January 1, 2029, a person is allowed a credit against the tax imposed
10 under this chapter equal to 100 percent of wages paid to employees
11 for the duration of time the employee or employees are absent from
12 work while serving as a juror when that employee is summoned for
13 juror service pursuant to chapter 2.36 RCW, up to a maximum of 21
14 days per employee per calendar year.

15 (2) No application is required to claim the credit, but the
16 person must keep records necessary for the department to determine
17 eligibility for the credit under this section including records
18 establishing the amount of wages paid and the duration of time the
19 employee or employees spent absent from work serving as a juror.

20 (3) Any unused credit not used in a calendar year may be carried
21 over and claimed against the person's tax liability for up to two

1 succeeding calendar years. No refunds may be granted for credits
2 under this section.

3 (4) A person may not claim a credit against taxes due under both
4 this chapter and chapter 82.16 RCW for the same employee.

5 (5) For purposes of this section:

6 (a) "Juror" has the same definition as in RCW 2.36.010.

7 (b) "Juror service" has the same definition as in RCW 2.36.010.

8 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.16
9 RCW to read as follows:

10 (1) For juror service occurring from January 1, 2025, until
11 January 1, 2029, a person is allowed a credit against the tax imposed
12 under this chapter equal to 100 percent of wages paid to employees
13 for the duration of time the employee or employees spent absent from
14 work while serving as a juror when that employee is summoned for
15 juror service pursuant to chapter 2.36 RCW, up to a maximum of 21
16 days per employee per calendar year.

17 (2) No application is required to claim the credit, but the
18 person must keep records necessary for the department to determine
19 eligibility for the credit under this section including records
20 establishing the amount of wages paid and the duration of time the
21 employee or employees spent absent from work serving as a juror.

22 (3) Any unused credit not used in a calendar year may be carried
23 over and claimed against the person's tax liability for up to two
24 succeeding calendar years. No refunds may be granted for credits
25 under this section.

26 (4) A person may not claim a credit against taxes due under both
27 this chapter and chapter 82.04 RCW for the same employee.

28 (5) For purposes of this section:

29 (a) "Juror" has the same definition as in RCW 2.36.010.

30 (b) "Juror service" has the same definition as in RCW 2.36.010.

31 NEW SECTION. **Sec. 3.** RCW 82.32.808 does not apply to this act.

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