

**RCW 82.04.4275 Deductions—Child welfare services.** (1) A health or social welfare organization may deduct from the measure of tax amounts received as compensation for providing child welfare services under a government-funded program.

(2) A person may deduct from the measure of tax amounts received from the state of Washington for distribution to a health or social welfare organization that is eligible to deduct the distribution under subsection (1) of this section.

(3) The following definitions apply to this section:

(a) "Child welfare services" has the same meaning as provided in RCW 74.13.020; and

(b) "Health or social welfare organization" has the meaning provided in RCW 82.04.431. [2011 c 163 s 1.]

**Application—2011 c 163:** "This act applies to amounts received by a taxpayer on or after August 1, 2011." [2011 c 163 s 2.]