

**RCW 67.28.183 Exemption from tax—Emergency lodging for homeless persons—Conditions.** (1) The taxes levied under this chapter shall not apply to emergency lodging provided for homeless persons for a period of less than thirty consecutive days under a shelter voucher program administered by an eligible organization.

(2) For the purposes of this exemption, an eligible organization includes only cities, towns, and counties, or their respective agencies, and groups providing emergency food and shelter services. [1992 c 206 § 5; 1988 c 61 § 2.]

**Effective date—1992 c 206:** See note following RCW 82.04.170.

**Effective date—1988 c 61:** See note following RCW 82.08.0299.