

RCW 82.65A.030 Tax imposed. (Contingent expiration date.) In addition to any other tax, a tax is imposed on every intermediate care facility for persons with developmental disabilities for the act or privilege of engaging in business within this state. The tax is equal to the gross income attributable to services for the persons with developmental disabilities, multiplied by the rate of six percent. [2010 c 94 s 31; 1993 c 276 s 1; 1992 c 80 s 3.]

Purpose—2010 c 94: See note following RCW 44.04.280.

Contingent effective date—1993 c 276: "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take *effect on such date as shall be certified by the secretary of social and health services by which states must modify health care related taxes to prevent the loss of federal medicaid participation in the cost of the tax." [1993 c 276 s 2.]

***Reviser's note:** 1993 c 276 took effect in 1993. See RCW 82.65A.900 for the contingent expiration of this section.