## (DIGEST AS ENACTED)

Provides the tax levied by RCW 82.08.020 does not apply to sales of temporary medical housing by a health or social welfare organization, if the following conditions are met: (1) The temporary medical housing is provided only:

- (a) While the patient is receiving medical treatment at:
  (A) A hospital required to be licensed under RCW 70.41.090; or
  (B) an outpatient clinic associated with such hospital; or
- (b) During any period of recuperation or observation immediately following medical treatment received by a patient at a hospital facility; and
- (2) The health or social welfare organization does not furnish lodging or related services to the general public.

Provides the taxes on lodging authorized under chapter 67.28 RCW do not apply to sales of temporary medical housing exempt under this act.

Provides the tax imposed in RCW 67.40.090 and the tax authorized under RCW 67.40.130 do not apply to sales of temporary medical housing exempt under this act.

Provides the tax imposed in RCW 36.100.040 does not apply to sales of temporary medical housing exempt under this act.