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**SUBSTITUTE SENATE BILL 5957**

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**State of Washington**

**53rd Legislature**

**1993 Regular Session**

**By** Senate Committee on Ways & Means (originally sponsored by Senator Rinehart; by request of Department of Social and Health Services)

Read first time 03/23/93.

1 AN ACT Relating to the tax on intermediate care facilities for the  
2 mentally retarded; amending RCW 82.65A.030; and declaring an emergency.

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

4 **Sec. 1.** RCW 82.65A.030 and 1992 c 80 s 3 are each amended to read  
5 as follows:

6 In addition to any other tax, a tax is imposed on every  
7 intermediate care facility for the mentally retarded for the act or  
8 privilege of engaging in business within this state. The tax is equal  
9 to the gross income attributable to services for the mentally retarded,  
10 multiplied by the rate of (~~fifteen~~) six percent.

11 NEW SECTION. **Sec. 2.** This act is necessary for the immediate  
12 preservation of the public peace, health, or safety, or support of the  
13 state government and its existing public institutions, and shall take  
14 effect on such date as shall be certified by the secretary of social  
15 and health services by which states must modify health care related

1 taxes to prevent the loss of federal medicaid participation in the cost  
2 of the tax.

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