
HOUSE BILL 2288

State of Washington

55th Legislature

1997 Regular Session

By Representatives Dyer, Zellinsky, Radcliff, Backlund, Crouse, Cooke, Cairnes, Sehlin, B. Thomas, Sherstad, Robertson, Hickel, Pennington, Carlson, Ballasiotes, Carrell, Cody, Fisher, Dickerson, O'Brien and H. Sommers

Read first time 04/25/97. Referred to Committee on Finance.

1 AN ACT Relating to business and occupation taxation of hospitals;
2 amending RCW 82.04.030 and 82.04.4297; providing an effective date; and
3 declaring an emergency.

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

5 **Sec. 1.** RCW 82.04.030 and 1995 c 318 s 1 are each amended to read
6 as follows:

7 "Person" or "company", herein used interchangeably, means any
8 individual, receiver, administrator, executor, assignee, trustee in
9 bankruptcy, trust, estate, firm, copartnership, joint venture, club,
10 company, joint stock company, business trust, municipal corporation,
11 political subdivision of the state of Washington, corporation, limited
12 liability company, association, society, or any group of individuals
13 acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or
14 otherwise and the United States or any instrumentality thereof. The
15 term shall also include the state and its departments and institutions
16 with respect to the gross income of the business derived from the
17 operation of a hospital, as defined in chapter 70.41 RCW.

1 **Sec. 2.** RCW 82.04.4297 and 1988 c 67 s 1 are each amended to read
2 as follows:

3 In computing tax there may be deducted from the measure of tax
4 amounts received from the United States or any instrumentality thereof
5 or from the state of Washington or any municipal corporation or
6 political subdivision thereof as compensation for, or to support,
7 health or social welfare services rendered by a health or social
8 welfare organization or by a municipal corporation or political
9 subdivision, except deductions are not allowed under this section for
10 amounts that are received under an employee benefit plan or amounts
11 that are received by a person with respect to the operation of a
12 hospital, as defined in chapter 70.41 RCW.

13 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
14 preservation of the public peace, health, or safety, or support of the
15 state government and its existing public institutions, and takes effect
16 July 1, 1997.

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