
HOUSE BILL 1959

State of Washington 57th Legislature 2001 Regular Session

By Representatives Cairnes, Morris, Carrell, Reardon, Roach and Casada

Read first time 02/09/2001. Referred to Committee on Finance.

1 AN ACT Relating to a business and occupation tax deduction for
2 health care services provided by health care providers; and adding a
3 new section to chapter 82.04 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.04 RCW
6 to read as follows:

7 (1) This chapter does not apply to amounts received by a health
8 care provider from the United States or any instrumentality of the
9 United States, or from the state of Washington or any municipal
10 corporation or political subdivision of the state of Washington, to the
11 same extent provided for health or social welfare organizations under
12 RCW 82.04.4297.

13 (2) The definitions in this subsection apply throughout this
14 section unless the context clearly requires otherwise.

15 (a) "Health professional" means a health care practitioner who is
16 regulated by the state of Washington.

17 (b) "Health care provider" means any health professional, hospital,
18 or other institution, organization, or person that furnishes any health

1 care services and is licensed or otherwise authorized to furnish such
2 services.

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