## SENATE BILL 6639

State of Washington 66th Legislature 2020 Regular Session

By Senators O'Ban and Brown

Read first time 01/29/20. Referred to Committee on Health & Long Term Care.

AN ACT Relating to reestablishing a business and occupation tax deduction for government-funded behavioral health care; adding a new section to chapter 82.04 RCW; and creating a new section.

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

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

7 (1) A health or social welfare organization may deduct from the 8 measure of tax amounts received as compensation for providing mental 9 health services or substance use disorder treatment services under a 10 government-funded program.

11 (2) A behavioral health administrative services organization may 12 deduct from the measure of tax amounts received from the state of 13 Washington for distribution to a health or social welfare 14 organization that is eligible to deduct the distribution under 15 subsection (1) of this section.

16 (3) A person claiming a deduction under this section must file a 17 complete annual tax performance report with the department under RCW 18 82.32.534.

(4) The definitions in this subsection apply throughout thissection unless the context clearly requires otherwise.

p. 1

(a) "Behavioral health administrative services organization" has
the same meaning as provided in RCW 71.24.025.

3 (b) "Health or social welfare organization" has the meaning 4 provided in RCW 82.04.431.

5 (c) "Mental health services" means mental health services as 6 described in chapter 71.24 RCW.

7 (d) "Substance use disorder treatment services" means substance8 use disorder treatment services as described in chapter 71.24 RCW.

9 <u>NEW SECTION.</u> Sec. 2. The provisions of RCW 82.32.805 and 10 82.32.808 do not apply to this act.

--- END ---