

**Chapter 82.65A RCW**  
**INTERMEDIATE CARE FACILITIES FOR PERSONS WITH INTELLECTUAL**  
**DISABILITIES**

(Formerly: Intermediate care facilities for the mentally retarded)

**Sections**

82.65A.010      Expiration date defined.  
82.65A.020      Definitions.  
82.65A.030      Tax imposed.  
82.65A.040      Administration.  
82.65A.900      Expiration date—Savings—Application—1992 c 80.  
82.65A.901      Effective date—1992 c 80.

**RCW 82.65A.010 Expiration date defined.** As used in this chapter, "expiration date" means the earliest of:

(1) The effective date that federal medicaid matching funds for the purposes specified in \*section 7 of this act become unavailable or are substantially reduced, as such date is certified by the secretary of social and health services;

(2) The effective date that federal medicaid matching funds for the purposes specified in \*section 7 of this act become unavailable or are substantially reduced, as determined by a permanent injunction, court order, or final court decision; or

(3) The effective date of a permanent injunction, court order, or final court decision that prohibits in whole or in part the collection of taxes under RCW 82.65A.030. [1992 c 80 § 1.]

**\*Reviser's note:** "Section 7 of this act" was originally an appropriation section, however a senate amendment removed the appropriation section, and the corresponding internal and substantive references were not corrected.

**RCW 82.65A.020 Definitions. (Contingent expiration date.)**

Unless the context clearly requires otherwise, the definitions in this section apply throughout this chapter.

(1) "Gross income" means all income from whatever source derived, including but not limited to gross income of the business as defined in RCW 82.04.080 and moneys received from state appropriations.

(2) "Intermediate care facility for persons with intellectual disabilities" means an intermediate care facility for the mentally retarded, as described by federal law, that is certified by the department of social and health services and the federal department of health and human services to provide residential care under 42 U.S.C. Sec. 1396d(d). [2010 c 94 § 30; 1992 c 80 § 2.]

**Purpose—2010 c 94:** See note following RCW 44.04.280.

**RCW 82.65A.030 Tax imposed. (Contingent expiration date.)** In addition to any other tax, a tax is imposed on every intermediate care facility for persons with developmental disabilities for the act or privilege of engaging in business within this state. The tax is equal to the gross income attributable to services for the persons with

developmental disabilities, multiplied by the rate of six percent.  
[2010 c 94 § 31; 1993 c 276 § 1; 1992 c 80 § 3.]

**Purpose—2010 c 94:** See note following RCW 44.04.280.

**Contingent effective date—1993 c 276:** "This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take \*effect on such date as shall be certified by the secretary of social and health services by which states must modify health care related taxes to prevent the loss of federal medicaid participation in the cost of the tax." [1993 c 276 § 2.]

**\*Reviser's note:** 1993 c 276 took effect in 1993. See RCW 82.65A.900 for the contingent expiration of this section.

**RCW 82.65A.040 Administration. (Contingent expiration date.)**

Chapter 82.32 RCW applies to the tax imposed in this chapter. The tax due dates, reporting periods, and return requirements applicable to chapter 82.04 RCW apply equally to the tax imposed in this chapter, except the department may not permit returns for taxes under this chapter to cover periods longer than one month. The appropriations in \*section 7 of this act shall not be construed as modifying in any manner the obligation of the taxpayer to pay taxes on an accrual basis as ordinarily required under chapter 82.04 RCW. [1992 c 80 § 4.]

**\*Reviser's note:** See note following RCW 82.65A.010.

**RCW 82.65A.900 Expiration date—Savings—Application—1992 c 80.**

(1) RCW 82.65A.020 through 82.65A.040 shall expire on the expiration date determined under RCW 82.65A.010.

(2) The expiration of RCW 82.65A.020 through 82.65A.040 shall not be construed as affecting any existing right acquired or liability or obligation incurred under those sections or under any rule or order adopted under those sections, nor as affecting any proceeding instituted under those sections.

(3) Taxes that have been paid under RCW 82.65A.020 through 82.65A.040, but are properly attributable to taxable events occurring after the expiration of those sections, shall be credited or refunded as provided in RCW 82.32.060. [1992 c 80 § 6.]

**RCW 82.65A.901 Effective date—1992 c 80.** This act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and shall take effect April 1, 1992. [1992 c 80 § 7.]