1431-S AMH JACO KRNG 021

**SHB 1431** - H AMD **490**

By Representative Jacobsen

**SCOPE AND OBJECT 03/16/2023**

On page 6, after line 3, insert the following:

"NEW SECTION. **Sec. 4.** A new section is added to chapter 82.04 RCW to read as follows:

(1) This chapter does not apply to amounts received for food, drink, or meals furnished by a senior living community to tenants as part of a rental or residency agreement for which no separate charge is made if the rental or residency agreement constitutes a lease or rental of real estate exempt from taxation under this chapter.

(2) For purposes of this section, "senior living community" means any facility or campus operated under a license or registration issued under chapter 18.20 or 18.390 RCW."

Renumber the remaining sections consecutively and correct any

internal references accordingly.

Correct the title.

|  |  |
| --- | --- |
|  | EFFECT: Provides a business and occupation tax exemption for meals provided by a senior living community as part of rental or residency agreement. |

**--- END ---**