

RCW 82.08.0299 Exemptions—Emergency lodging for homeless persons—Conditions. (1) The tax levied by RCW 82.08.020 shall not apply to emergency lodging provided for homeless persons for a period of less than thirty consecutive days under a shelter voucher program administered by an eligible organization.

(2) For the purposes of this exemption, an eligible organization includes only cities, towns, and counties, or their respective agencies, and groups providing emergency food and shelter services. [1988 c 61 § 1.]

Effective date—1988 c 61: "This act shall take effect July 1, 1988." [1988 c 61 § 4.]