
HOUSE BILL 1858

State of Washington

58th Legislature

2003 Regular Session

By Representatives Morris, McIntire, Gombosky, Cairnes, Roach and Shabro

Read first time 02/12/2003. Referred to Committee on Finance.

1 AN ACT Relating to the taxation of persons providing chemical
2 dependency services certified by the department of social and health
3 services; and adding a 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) Upon every person engaging within this state in the business of
8 providing intensive inpatient or recovery house residential treatment
9 services for chemical dependency, certified by the department of social
10 and health services, for which payment from the United States or any
11 instrumentality thereof or from the state of Washington or any
12 municipal corporation or political subdivision thereof is received as
13 compensation for or to support those services; as to such persons the
14 amount of tax with respect to such business shall be equal to the gross
15 income from such services multiplied by the rate of 0.484 percent.

16 (2) If the persons described in subsection (1) of this section
17 receive income from sources other than those described in subsection
18 (1) of this section or provide services other than those named in

1 subsection (1) of this section, that income and those services are
2 subject to tax as otherwise provided in this chapter.

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