

1328-S

Sponsor(s): House Committee on Finance (originally sponsored by Representatives Fromhold, Cairnes, Sullivan, Veloria, Skinner, Alexander, Morris, Moeller, Benson, Darneille, Linville, Jarrett, Miloscia, Clibborn, Cox, Pettigrew, Clements, McCoy, Campbell, Romero, O'Brien, Talcott, Ahern, Schindler, Hinkle, Hunt, Rockefeller, Wallace, Quall, Conway, Flannigan, Chase, Blake, G. Simpson, Upthegrove, Kenney, Newhouse, Buck, Woods and Bush)

Brief Description: Clarifying that boarding homes are not subject to taxation under chapter 82.04 RCW. Revised for 1st Substitute: Modifying the tax treatment of boarding homes.

**HB 1328-S - DIGEST**

(DIGEST AS ENACTED)

Provides that, upon every person engaging within this state in the business of providing room and domiciliary care to residents of a boarding home licensed under chapter 18.20 RCW, the amount of tax with respect to such business shall be equal to the gross income from such services multiplied by the rate of 0.275 percent.

Provides that a boarding home licensed under chapter 18.20 RCW may deduct from the measure of tax amounts received as compensation for providing adult residential care, enhanced adult residential care, or assisted living services under contract with the department of social and health services authorized by chapter 74.39A RCW to residents who are medicaid recipients.

Declares that, for purposes of this provision, "adult residential care," "enhanced adult residential care," and "assisted living services" have the same meaning as in RCW 74.39A.009.