**6438-S AMS LIIA S5104.2 - NOT FOR FLOOR USE**

**SSB 6438** - S AMD **769**

By Senator Liias

On page 49, after line 16, insert the following:

**"Part XII**

**Assisted living facility refunds for certain overpaid taxes**

NEW SECTION. **Sec.**  (1) The department of revenue may provide a refund of taxes overpaid by any assisted living facility that is:

(a) Licensed under chapter 18.20 RCW with a medicaid contract under chapter 74.39A RCW; and

(b) Located in a county that has a population of less than one hundred fifty thousand persons and is bordered by Puget Sound and the Cascade mountain range.

(2) In order to receive a refund under this section, a refund request must be made to the department of revenue by March 31, 2016.

(3) This section expires December 31, 2016."

Renumber the remaining part and sections consecutively and correct any internal references accordingly.

EFFECT: The department of revenue may provide refunds to certain assisted living facilities for taxes that were overpaid between July 31, 2004, and July 31, 2010.