

SB 6599 - DIGEST

Authorizes the department of revenue, following the expiration of a waiver period, to extend the time, by another four years, for making a refund or credit of taxes paid by an assisted living facility licensed under chapter 18.20 RCW with a medicaid contract or a nursing home licensed under chapter 18.51 RCW with a medicaid contract, if the taxpayer's application persuades the department that the overpayment of taxes properly due may impair the ability of the facility to continue offering medicaid care or to maintain or enhance staffing.