

CERTIFICATION OF ENROLLMENT

**SUBSTITUTE HOUSE BILL 2168**

66th Legislature  
2019 Regular Session

Passed by the House April 26, 2019  
Yeas 93 Nays 4

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**Speaker of the House of Representatives**

Passed by the Senate April 28, 2019  
Yeas 47 Nays 1

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**President of the Senate**

Approved

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**Governor of the State of Washington**

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **SUBSTITUTE HOUSE BILL 2168** as passed by the House of Representatives and the Senate on the dates hereon set forth.

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**Chief Clerk**

FILED

**Secretary of State  
State of Washington**

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**SUBSTITUTE HOUSE BILL 2168**

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Passed Legislature - 2019 Regular Session

**State of Washington**

**66th Legislature**

**2019 Regular Session**

**By** House Finance (originally sponsored by Representative Tarleton)

READ FIRST TIME 04/26/19.

1       AN ACT Relating to tax preferences; adding a new section to  
2 chapter 82.04 RCW; creating a new section; providing an effective  
3 date; and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5       NEW SECTION.       **Sec. 1.**       This section is the tax preference  
6 performance statement for the tax preference contained in section 2,  
7 chapter . . ., Laws of 2019 (section 2 of this act). This performance  
8 statement is only intended to be used for subsequent evaluation of  
9 the tax preference. It is not intended to create a private right of  
10 action by any party or be used to determine eligibility for  
11 preferential tax treatment.

12       (1) The legislature categorizes this tax preference as one  
13 intended to provide tax relief to certain eligible businesses, as  
14 indicated in RCW 82.32.808(2)(e).

15       (2) The joint legislative audit and review committee is directed  
16 to evaluate the role eligible hospitals play as safety net providers,  
17 using metrics including but not limited to:

18       (a) The monetary value of the following services provided by each  
19 eligible hospital:

20       (i) Uncompensated care, by category of health care services; and

1 (ii) Medicaid and medicare funded treatment, by category of  
2 health care services;

3 (b) Percentage and count of all clients served by each eligible  
4 hospital, by category of health care services, who:

5 (i) Receive uncompensated care; and

6 (ii) Use medicare or medicaid to pay for treatment; and

7 (c) Percentage and count of all clients served in all hospitals  
8 in Washington who:

9 (i) Receive uncompensated care from an eligible hospital, by  
10 category of health care services;

11 (ii) Use medicare and medicaid to pay for treatment from an  
12 eligible hospital, by category of health care services; and

13 (iii) Receive uncompensated trauma care from an eligible  
14 hospital.

15 (3) For the purposes of this section, "eligible hospital" means a  
16 taxpayer claiming the tax preference provided in section 2,  
17 chapter . . . , Laws of 2019 (section 2 of this act).

18 (4) In order to obtain the data necessary to perform the review  
19 in this section, the joint legislative audit and review committee may  
20 refer to data from the health care authority and the department of  
21 health, as well as any other available data sources.

22 NEW SECTION. **Sec. 2.** A new section is added to chapter 82.04  
23 RCW to read as follows:

24 (1) This chapter does not apply to any person engaging within  
25 this state in business as a hospital, as defined in chapter 70.41  
26 RCW, that is owned by a county with a population greater than two  
27 million and that is managed by a state university.

28 (2) This section expires January 1, 2030.

29 NEW SECTION. **Sec. 3.** This act is necessary for the immediate  
30 preservation of the public peace, health, or safety, or support of  
31 the state government and its existing public institutions, and takes  
32 effect July 1, 2019.

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