

**SHB 1431** - H AMD **490**

By Representative Jacobsen

**SCOPE AND OBJECT 03/16/2023**

1 On page 6, after line 3, insert the following:

2 "NEW SECTION. **Sec. 4.** A new section is added to chapter 82.04 RCW  
3 to read as follows:

4 (1) This chapter does not apply to amounts received for food,  
5 drink, or meals furnished by a senior living community to tenants as  
6 part of a rental or residency agreement for which no separate charge  
7 is made if the rental or residency agreement constitutes a lease or  
8 rental of real estate exempt from taxation under this chapter.

9 (2) For purposes of this section, "senior living community" means  
10 any facility or campus operated under a license or registration issued  
11 under chapter 18.20 or 18.390 RCW."

12

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

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16 Correct the title.

EFFECT: Provides a business and occupation tax exemption for meals provided by a senior living community as part of rental or residency agreement.

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