

**RCW 82.04.2905 Tax on providing day care.** Upon every person engaging within this state in the business of providing child care for periods of less than twenty-four hours; as to such persons the amount of tax with respect to such business shall be equal to the gross proceeds derived from such sales multiplied by the rate of 0.484 percent. [1998 c 312 § 7.]

**Effective date—Savings—1998 c 312:** See notes following RCW 82.04.332.