

RCW 82.04.2908 Tax on provision of room and domiciliary care to assisted living facility residents. (1) Upon every person engaging within this state in the business of providing room and domiciliary care to residents of an assisted living facility licensed under chapter 18.20 RCW, the amount of tax with respect to such business shall be equal to the gross income of the business, multiplied by the rate of 0.275 percent.

(2) For the purposes of this section, "domiciliary care" has the meaning provided in RCW 18.20.020. [2012 c 10 s 70; 2005 c 514 s 302; 2004 c 174 s 1.]

Application—2012 c 10: See note following RCW 18.20.010.

Effective date—2005 c 514: See note following RCW 83.100.230.

Part headings not law—Severability—2005 c 514: See notes following RCW 82.12.808.

Effective date—2004 c 174: "This act takes effect July 1, 2004." [2004 c 174 s 8.]